



# HESSEQUA MUNICIPALITY

## 2013/2014 MTREF ANNUAL BUDGET



**Copies of this document can be viewed:**

- In the foyers of all municipal buildings
- All public libraries within the municipality
- At [www.treasury.gov.za](http://www.treasury.gov.za)



## TABLE OF CONTENTS

1.	Introduction	Pg. 3 - 6
2.	Mayoral Speech	Pg. 6 - 9
3.	Budget Related Resolutions	Pg. 10
4.	Quality Certificate	Pg. 11
5.	Executive Summary	Pg. 12 - 60
6.	Budget Treasury Tables	Pg. 61 - 72
7.	Supporting Documentation	Pg. 73 - 74
8.	Vacant Posts	Pg. 75
9.	New Posts	Pg. 76

### Annexures: (Seperate File)

- Tariffs (A)
- Operating Budget – Item Report (B)
- Capital Budget (C)
- Policies (D)

### National Treasury MTREF Budget Schedules (Seperate File)





## **1. INTRODUCTION**

### **1.1 Hessequa Municipality Overview**

#### **VISION AS SET OUT FOR 2012-2016 AND BEYOND IS:**

A caring municipality where everyone reaps the fruit of cost effective and innovative service delivery, stimulated economic growth and sustainable use of natural resources.

#### **Hessequa Key Performance Areas**

As mentioned in the previous section, the vision was developed after serious considerations were given to the current circumstances presented to Hessequa Municipality. Analysis was done in terms of the institutional well-being to come to grips with what the municipality is facing. The financial state of the municipality was scrutinized. The economic realities in different sectors of the economy. The well-being of our people was placed under the “microscope”. A valuable resource in the sustainable development in Hessequa is our rich, bio diverse environment. An asset, but a very fragile one, as changes in climate and extreme weather conditions continues to challenge management of our environment. The Hessequa Council has set the following 7 Focus Areas ahead of themselves with specific impacts to be made:

- ***EFFECTIVE COMMUNICATION AND PARTICIPATION.***
- ***TO LIMIT THE IMPACT OF OUR PRESENCE IN THE NATURAL ENVIRONMENT AND RE-ESTABLISH A HERITAGE OF PRESERVATION.***
- ***MAINTENANCE AND DEVELOPMENT OF ALL INFRASTRUCTURE AND SERVICES.***
- ***DEVELOPMENT OF SAFE AND INTEGRATED HUMAN SETTLEMENTS.***
- ***HUMAN DEVELOPMENT INITIATIVES TO ENHANCE THE SOCIAL WELL-BEING OF ALL OUR RESIDENTS.***
- ***TO STIMULATE ECONOMIC GROWTH FOR THE BENEFIT OF ALL COMMUNITIES.***
- ***AN ACCOUNTABLE LOCAL AUTHORITY WITH A FIT FOR PURPOSE WORKFORCE AND TRANSPARENT FINANCIAL PRACTICES.***

As the heading for this section on focus areas read, these areas need to guide all planning and investments from the municipal budgets. The feasibility of any vision is located in the change that has been brought about by the set objectives after focused investment, based on a plan of change. This plan should inevitably be the Integrated Development Plan. It is an important reminder that a plan’s credibility is located in the implement ability of its objectives. “Can we achieve what we want to achieve?” should be asked. If the answer is no to this question, a municipality is most definitely in a process of compliancy only and cannot claim, with any reasonable conviction, that the vision stated will become a reality. The 3<sup>rd</sup> Generation IDP of Hessequa Municipality departed on the principles that a vision that cannot be made a reality is not feasible, credible or responsible towards our communities who are expects an accountable government. Plainly stated, a government which does what it says it is going to do. The following section would look at the alignment of the objectives conceptualised on a local level with that of National and Provincial Government.



## 1.2 Municipal Budget

### DEFINITION OF A MUNICIPAL BUDGET

A municipal budget is generally a projection of future revenues and expenditure. A budget is used to control financial transactions and should also be used as a management and planning tool.



It is also the tool for implementing the service delivery objectives of the Municipality as set out in their Integrated Development Plan (IDP).

A municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.

### A Municipal budget is divided into a Capital and an Operating Budget:

- (a) A capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits, and the sources of finance from which these expenses will be funded. The municipality spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life that extends beyond one year. Fixed assets include, inter alia, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.
- (b) An operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred through the day to day operations of the municipality over the financial year.

### OBJECTIVE OF A MUNICIPAL BUDGET

The main objective of a municipal budget is to sensibly allocate realistically expected resources to the municipality's service delivery goals or performance objectives identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors and programs, and ensure that departments operate as efficiently as possible within the municipality.

### THE NATIONAL DEVELOPMENT PLAN: A NEW TRAJECTORY

The NDP provides a broad strategic framework to put the economy and society on a new trajectory. It recognizes that ours is a youthful, urbanized society, and that this presents opportunities for growth and development. It sets out a wide range of actions needed to boost growth, eliminate poverty and reduce inequality, beginning with an approach to change that focuses on enhanced capabilities and an active citizenry.



The NDP was prepared by an expert commission, and drew on extensive research and consultation through public forums with thousands of South Africans. It points out that while government will play a significant role, all sectors of society are called on to make the plan a reality.

Several strategic imperatives emerge strongly from the NDP, and have implications for public policy and budget priorities:

- South Africa's population is young. A million people leave school every year, but the economy has yet to adapt to the imperative of more rapid job creation.
- Urbanization is gathering momentum, bringing greater demands on housing, services, schools and hospitals in towns and cities.
- The quality of education and training opportunities are critical determinants of long-term growth and equality of opportunity.
- More rapid economic growth requires a more diversified economy, and greater adaptability to changing market opportunities and technology.
- Links with other emerging markets and fast-growing African economies represent strong growth opportunities.
- While there are costs associated with adapting to a low-carbon future, such adjustments can lead to new industries and new jobs.

The 2013/2014 Budget of Hessequa Municipality takes the NDP as its point of departure.

- The Hessequa Municipality budget recognizes that medium-term plans are framed in the context of long-term vision and strategy.
- The budget also focuses on strengthening growth and employment creation, and,
- Finally promotes progress towards a more equal society and an inclusive growth path.

### **WHAT DOES THE MUNICIPALITY SPEND ITS REVENUE ON?**

The Municipality spends its revenue on the following services:

- Water, Electricity, Sanitation and Refuse Removal
- Streets and Storm Water
- Repairs and maintenance to infrastructure
- Relief for the poor
- Fire Services
- Parks
- Libraries
- Sport and recreation facilities
- Upgrading and maintenance of beaches



**HOW CAN RESIDENTS BE INVOLVED IN THE BUDGET PROCESS?**

The Municipality encourages public participation in the budgetary process. A draft budget can be viewed at the Municipal offices, the official Municipal website, as well as all public libraries and is open to comment after it is tabled to Council in March each year.

After the deadline for comments has been met, amendments were considered by the Mayor and the Budget Committee. The final budget will be tabled to Council on 28 May 2013. New rates and tariffs are implemented at the start of each new financial year, being 1 July.

**2. MAYORAL SPEECH**

Hon Speaker,  
Deputy Mayor,  
Members of the Mayoral Committee,  
Members of Council,  
Municipal Manager and Sr. Management,  
Ward Committee Members,  
Members of the Public,  
Members of the Media  
All protocol observed

Geagte Speaker,



Hierdie raad het onderneem om ten alle tye te regeer met 'n kultuur van eerlikheid, regverdigheid en goeie en etiese besigheidsbeginsels. Daar is daarop gekonsentreer om volgens hersiene beleide, prosedures en verbeterde en meer effektiewe Personeel Departement en aksieplanne, leemtes in interne kontrole prosedures aan te spreek.

Finansiële rekordhouding en meer gereelde verslagdoening aan die raad en Provinsiale en Nasionale Tesourie is ingestel en is groot pogings aangewend en steeds in proses om Inligtings Tegnologie, risikobestuur, prestasie bestuur asook die Geïntegreerde Ontwikkelings Beplanning aan te spreek deur 'n nuwe eenheid in die kantoor van die munisipale bestuurder in te stel en sal dit die oorsigrol van raadslede baie vergemaklik. Die daarstel van 'n bekwame Ouditkomitee asook Interne Oudit afdeling verseker dat 'n geloofwaardigheid en verantwoordbaarheid verleen word aan die raad en amptenary in die uitvoering van pligte.



Sub-Ekonomiese Behuisingsprojekte is gevestig in Heidelberg en Slangrivier en het vyfhonderd inwoners die voorreg van 'n eerste huis ontvang. Melkhoutfontein is die volgende projek asook die daarstel van dienste op erwe in Kwanokuthula om die uitfasering van nooderwe te bewerkstellig. Die ideaal is dat elkeen op 'n gedienste erf sal woon en so menswaardigheid aan elke Suid-Afrikaner te bewerkstellig. 'n Aansoek vir uitbreiding aan die Heidelberg Behuisingsprojek is reeds ingedien en sal daar motivering aan die Minister van Behuising gedoen word om ekstra fondse hiervoor beskikbaar te stel.

In 'n munisipaliteit met verouderde infrastruktuur is die agterstande nie noodwendig net in die voorheen-benadeelde areas nie, maar ook in die oorspronklike woongebiede soos in Gouritsmond, Jongensfontein, en dele van Witsand en Albertinia, wat steeds nie vloeiriool het nie. Dit is 'n groot finansiële implikasie en is die befondsing van sulke areas nie geredelik beskikbaar nie. Die bekostigbaarheid van die daarstel uit eie kapitaal van sulke infrastruktuur kan die bekostigbaarheid van tariewe erg beïnvloed. Hierdie saak is onder die aandag van ministers op Provinsiale- en Nasionale vlak gebring, en alternatiewe oplossings vir die aanspreek van hierdie praktyke sal my persoonlike aandag geniet.

The influence of the envisaged Financial Plan which will be finalised by September 2013, and will give a clear indication of the way forward and possible restrictions to further new infrastructure developments while the aim should perhaps be to direct more funding towards upgrading and maintenance.

The implementation of a two-part tariff for pre-paid electricity has been enforced by the National Electricity Regulator of South Africa (NERSA). This was always the case with regard to conventional meters and is now implemented as a daily tariff for pre-paid users as well and has caused much mis-interpretation on the effect it will have. I plead with the public not to jump to conclusions before discussing implications with some-one in our Financial Department or a councillor serving on the Mayoral Committee. Information will be provided at many points to clarify and explain the process. The



increase in cost for most users will be minimal and with a slight change in the manner of purchasing electricity the effect will hardly be noticable.

Die kapitaalebegroting is sedert die huidige raad se oorname aan die einde van 2011, drasties gesny. Daar is reeds die afgelope jare die agteruitgang in die munisipaliteit se likiditeit te bespeur en was dit een van die aspekte wat ook in die INCA assesseringsverslag soos deur hierdie raad aangevra, uitgewys is. Daarmee saam is daar besnoei aan uitgawes en die departemente verminder en dus twee bestuurders minder op topvlak. Die regerende party het die aanbevole graad-aanpassing in salarisse van raadslede vir die komende jaar van die hand gewys en 'n besparing van R680 000 daardeur teweeg gebring. Bydraend is 'n bedrag van R100 instede van die voorgestelde R300 per maand aan slegs gewone raadslede toegeken. Daar sal sterker op instandhouding gekonsentreer word en minder op nuwe projekte waarvoor nie befondsing van ander Provinsiale- en Nasionale departemente ontvang word nie.

Daar is gehoor gegee aan versoeke uit areas wat weinig uit die 2013/14 begroting sou kry en infrastruktuur projekte geïdentifiseer wat noodsaaklik is en daarvoor begroot:

Strate & Stormwater – Jongensfontein	R 600 000
Strate en Stormwater -Witsand	R 400 000
Stormwater – Gouritsmond	R 300 000
Parke & Tuine – Uitwijkdam – Riversdal	R 150 000
Trappe – Aloeridge, Morestond, Kwanokhuthula	R 200 000 addisioneel

Daar is weereens baie aandag gegee aan persone wie nie 'n groot inkomste verdien nie, werkloos is en ook persone wie afhanklik is van maandelikse staatspensioene. Deernis inkomste van onder R3000 per maand ontvang hul 50 eenhede krag en 6kl





water gratis en betaal nie die basiese heffings nie, terwyl die hoër kategorie tot R3500 50% korting kry op basiese fooie.

Eiendomsbelastingkorting tot inkomstes minder as R8 000 per maand word aan gepensioneerdtes toegestaan, volgens die raad se belastingbeleid. Addisionele korting vir die ouer persoon is ook geakkommodeer. Ouete huise het toegang tot voordele vir inwoners wie ook as deernisgevalle kwalifiseer. Voorafbetaal krag heffings word nou anders gehef, maar is die totale koste vir meeste verbruikers positief. Dit raak nie die deernisgevalle nie. Maak tog seker dat enige onduidelikhede by die Departement van Finansies of by die Burgemeesterskomitee gelede uitgeklaar word om enige misverstande uit die weg te ruim.

The National Development Plan that was approved by the National Government, was taken into consideration during the compilation of the budget and attention given to the fact that job-creation is a priority and of utmost importance. The implementation of the Expanded Public Works Program and structuring of our municipal projects to comply with standards to enhance the jobs created and therefore the subsidy allocated, is a priority.

Budgeting is primarily about the choices that the council has to make between competing priorities, available financial resources and the fiscal realities. We have to remain committed to focus on effective delivery of core municipal services. We as a council need to make decisions that do not necessarily appease all the residents of Hessequa. We have not denied our challenges, but have confronted them with conviction and a positive belief of being on the right path in ensuring that we correct the mistakes of the past on our way to a healthy financial future and the obtaining of a Clean Audit at the end of 2014 .

*Emor Nel*

Executive Mayor

Hessequa Municipality



### 3. BUDGET RELATED RESOLUTIONS

The MFMA section 24 (1) stipulates that the Mayor must table the Annual Budget at a council meeting at least 30 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.

1. That Council approves the Annual Budget of the Municipality for the financial year 2013/2014 and indicative for the two projected outer years, 2014/2015 and 2015/2016, and the multi-year and single year capital appropriations as set out in the following schedules, after consideration of all public comments:
  - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in section 6.2 (page 59)
  - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Section 6.3 (page 60)
  - 1.3 Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Section 6.5 and 6.9 (page 62 and 66)
  - 1.4 Detailed Capital budget reflected in Annexure C.
2. That Council approves the property rates reflected in the 2013/2014 Tariff list (Annexure A) and any other municipal tax reflected in the 2013/14 Tariff list that will be imposed for the budget year 2013/14.
3. That Council approves the tariffs and charges, subsidies and discounts as reflected in the 2013/14 Tariff list (Annexure A) for the budget year 2013/14.
4. That Council approves the amended budget related policies reflected in Annexure D for the budget year 2013/14.





## 4. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

**HESSEQUA**  
Munisipaliteit / Municipality / U Masipala



*Rig alle korrespondensie aan die Munisipale Bestuurder*  
Address all correspondence to the Municipal Manager

Tel.: (028) 713 8000  
Faks/Fax: (028) 713 3146  
Posbus / P.O. Box 29, RIVERSDAL(E) 6670  
E-pos/E-mail: info@hessequa.gov.za

Verw./Ref:

Navrae/Enquiries:

### QUALITY CERTIFICATE

I, **J Jacobs**, the municipal manager of **Hessequa Municipality**, hereby certify that the budget and supporting documentation have been prepared in accordance with the Municipality Finance Management Act and the regulations made under the Act, and the budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print name: **J Jacobs**  
**Municipal Manager of Hessequa Municipality – WC042**

Signature \_\_\_\_\_

Date: 28 May 2013

Print Name: **Councillor E Nel**  
**Executive Mayor of Hessequa Municipality – WC042**

Signature \_\_\_\_\_

Date: 28 May 2013

### Streekkantore / Regional Offices:

Albertinia - Tel: (028) 735 7858, Faks/Fax: (028) 735 1414, ☎ 12 - 6695 • Heidelberg - Tel: (028) 713 8019, Faks/Fax: (028) 722 1157, ☎ 12 - 6665 • Stilbaai - Tel: (028) 713 7831, Faks/Fax: (028) 754 1140, ☎ 2 - 6674 • Gouritsmond - Tel: (028) 713 7855, Faks/Fax: (028) 745 3129, ☎ 35 - 6696 • Slangrivier - Tel: (028) 713 7892, Faks/Fax: (028) 722 2291, ☎ 172, Heidelberg 6665 - 6665 • Jongensfontein - Tel: (028) 713 7850, Faks/Fax: (028) 755 8015, ☎ 2, Stilbaai, 6674 • Witsand - Tel: (028) 713 7868, Faks/Fax: (028) 537 1627, ☎ 7 - 6666



## 5. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of Hessequa Municipality's financial plan is essential and critical to ensure that it remains financially viable, and that municipal services are provided sustainably, economically and equitably to all communities.

The budget was made possible through continuous consultation with the local community, the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

In recent months the domestic economy has lost momentum as a result of the disruption of the world economy, domestic strike activity and moderating household consumption.

This had a direct impact in the compilation of the budget as the trends in income growth statistics are still very low, indigent and poor households are growing, and property markets are not reacting to the low interest rates.

Consequently, municipal revenues and cash flows are expected to remain under pressure in 2013/14 and municipalities are encouraged by National Treasury to adopt a conservative approach when projecting their expected revenues and cash receipts.

National Treasury requires municipalities to continue to explore appropriate ways of structuring the tariffs for utility services to encourage more efficient use of these services and to generate resources required for maintenance, renewal and expansion of infrastructure. They also encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect appropriate balance between the interest of poor households, other customers and ensuring the financial sustainability of the municipality. For this reason municipalities must justify all increases in excess of 6 per cent.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. A critical review was also undertaken of expenditures on non-core and "nice to have" items. This has resulted in savings to the municipality. However the compilation of the new valuation roll will add R2,360 million to the councils expenditure.

The municipality reduced its capital budget out of own funds over the MTREF period for the 2013/2014 financial year from R34 546 350 in 2012/2013 to R28 991 600 in 2013/2014. The reason for the reduction is because of a lack of cash and the effect it has on the councils tariffs. The cash backed reserves were previously obtained by the sale of municipal land but due to the worldwide economic downturn, limited sale of municipal land is realized.



The municipality has an approved credit control policy and applies it strictly. The implementation of the new property rates act and the dire financial straits in which investors find themselves, has contributed to the increase in debtors. The most effective way of applying the credit control policy, is to disconnect services. Council is in an advanced stage with the handing over of arrear accounts, and the effect of the payment of outstanding accounts is starting to show positive results in the debtors figures. Over the MTREF period, collection rates should increase bearing in mind the assumption that collection rates over the MTREF period will be 100 percent plus. We are constantly busy with customer care initiatives so that a people led government is ensured.

**National Treasury's MFMA Circular No 48, 51, 54, 55, 66, 67 and 68 were used where necessary to guide the compilation of the 2013/14 MTREF.**

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy.
- Ageing and increasing costs of maintenance of water, roads, sewerage and electricity infrastructure.
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality.
- The increased cost of bulk water and electricity (due to tariff increases from Overberg Water and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable – our customers are at the point where the tariffs of the municipality are no longer affordable.
- Salary increases for municipal staff that continues to exceed consumer inflation, as well as the need to fill critical vacancies for the municipality to comply with legislation.
- Affordability of urgent capital projects.
- Affordable borrowing cost.

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget, were adopted as the upper limits for the new baselines for the 2013/14 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs.
- The 2013/14 MTREF budget prioritizes and targets the municipality to ensure sustainable service levels. The draft capital budget over the MTREF period provides for



- the minimum resources that are needed for the current infrastructure and does not address virtually all backlogs of the past. This will result in unaffordable capital budgets.
- The council's goal is to keep tariff increases as low as possible. Unfortunately we could not keep to the 5% increase, and the tariffs for rates, refuse and water are at 6%. The tariff increase for sewerage is 7% and the electricity tariff increase is in accordance with of NERSA proposal of average 7%. Factors such as salaries which make out a large component of the operating budget, increases by 3,4%, (salaries increase by 6,85%, new posts and notches- labour costs for the sewerage, water and electricity departments was allocated to repairs and maintenance for the first time) and capital cost have decreased by 3,26% from 2012/2013.
  - There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;



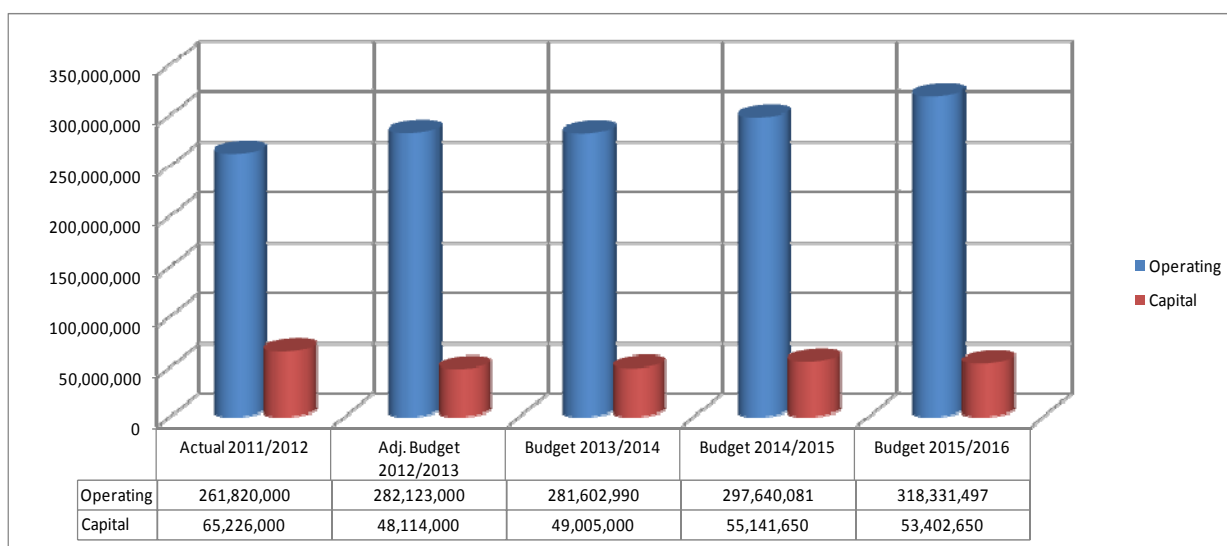




## FINANCIAL SUMMARY ON 2013/2014 MTREF BUDGET

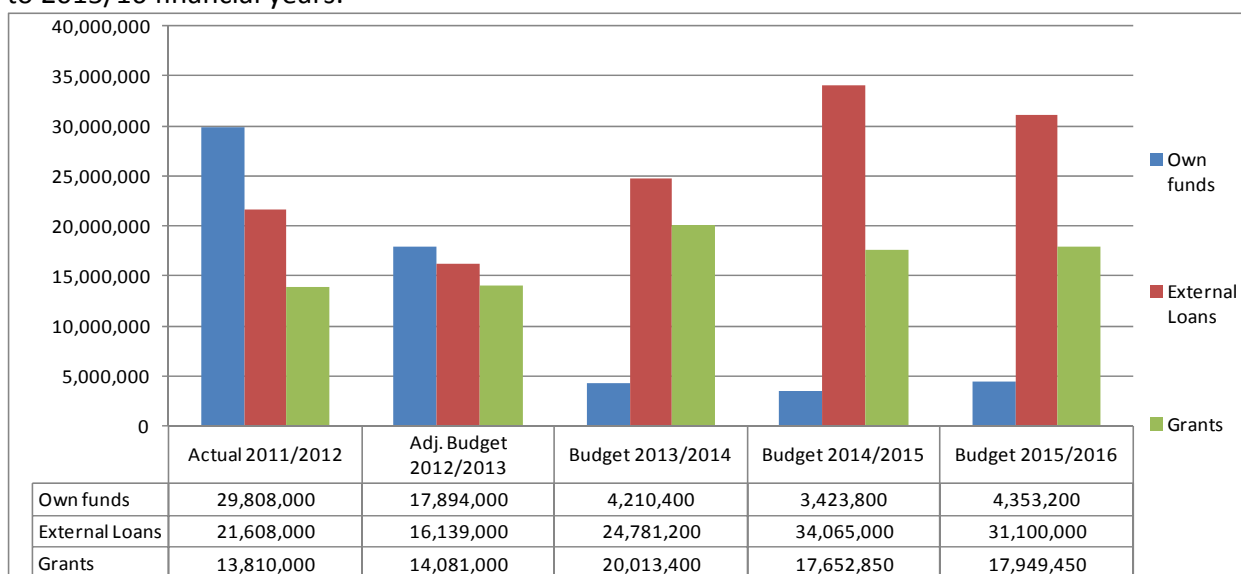
The total 2013/14 budget amounts to R350 607 990. This consists of a capital budget of R49 005 000 or 14,8% of the total budget and an operating budget of R281 602 990 or 85,2% of the total budget.

The following graph shows the operating and capital budget separately for the 2011/12 (actual) financial year and budgeted figures for 2012/13 to 2015/16 financial years:



### Capital Expenditure Budget:

The following graph shows the capital budget (actual expenditure) for the 2010/11 and 2011/12 financial years as well as the revised budget for 2012/13 and proposed budgets for the 2013/14 to 2015/16 financial years:





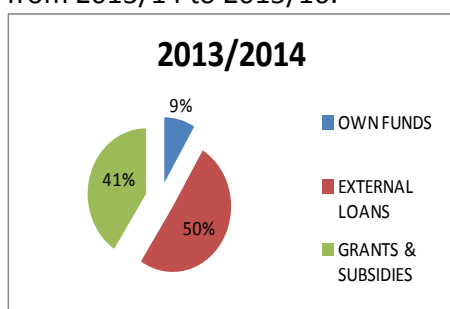
The total capital budget for 2013/2014 shows a slight increase in the total budgeted amount (R49 005 000) compared to the revised capital budget for 2012/2013 (R48 114 040). This is mainly due to the declining Capital Replacement Reserve of the Municipality. Positive to this is the additional ±R5,8 million external funding for the 2013/2014 financial year on the previous year.

The detailed capital projects are shown in annexure C of this document. Also attached to this annexure is a summary showing the total amount per ward. It is clear from this summary that the capital expenditure for 2013/14 will be allocated mainly to Streets and Storm water (R9,60 million), Electrical Services (R19,16 million), Water services (R5,44 million), Sewerage (R6,63 million), Community Services (3,45 million) and Vehicles/Equipment (R4,49 million).

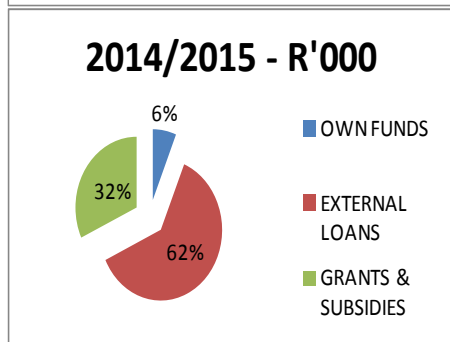
The detail of all these projects can be seen in the abovementioned annexure.

#### Financing of the Capital Budget

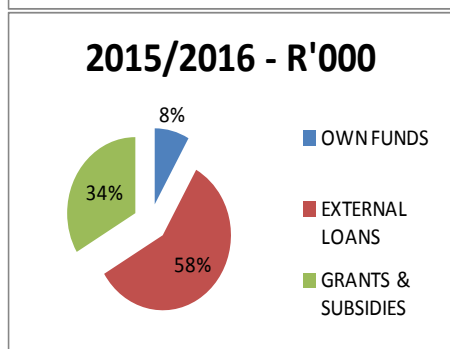
The following graphs gives a breakdown of the sources of finance of the 3-year capital budget from 2013/14 to 2015/16:



	2013/2014
OWN FUNDS	4,210
EXTERNAL LOANS	24,781
GRANTS & SUBSIDIES	20,013
	49,004



	2014/2015
OWN FUNDS	3,424
EXTERNAL LOANS	34,065
GRANTS & SUBSIDIES	17,653
	55,142



	2015/2016
OWN FUNDS	4,353
EXTERNAL LOANS	31,100
GRANTS & SUBSIDIES	17,949
	53,402



From the above it is clear that the main source of funding will be External Loans of R25 061 200. The high amount finance from external loans is to improve the liquidity levels of the municipality. This levels has decreased over the past years as follows:

Liquidity Ratio's	2006	2007	2008	2009	2010	2011	2012
Current Assets:Current Liabilities	2.46	1.83	1.71	1.70	1.98	1.77	1.38
Current Assets less Debtors > 30 days:Current Liabilities	2.10	1.70	1.70	1.60	1.60	1.50	1.20

MIG funding amounts to R11 990 900 and the Department of Energy R5 000 000.

The Capital Budget will be spend as per the table below:

Description	2013/14	2014/15	2015/16
Electricity	19,160,000	23,020,000	17,700,000
Water	5,438,043	9,371,742	5,305,000
Sewerage	6,630,618	5,223,637	917,000
Refuse	0	1,752,065	1,415,050
Streets, Stormwater, Sidewalks	9,603,364	8,627,831	18,859,400
Community Assets	3,451,875	1,367,575	2,722,000
Vehicles, Office Machines & Equipment	4,488,100	5,750,800	6,456,200
Land & Buildings	233,000	28,000	28,000
	<b>49,005,000</b>	<b>55,141,650</b>	<b>53,402,650</b>

During a meeting in December 2012 certain projections were tabled on future capital budgets and the financial sustainability of the Capital Replacement Reserve. Given the amendments from the revised budget at the end of February 2013, and the draft capital budget which is tabled for the next 3 financial years, it is important to revise these calculations periodically.

The amount budgeted for land sales for the MTREF period is a conservative indication of the current situation. This can however change as soon as the economy shows growth, and the property market reacts positively.

The following table analyses the projected transactions of the C.R.R from 01 July 2012 to 30 June 2016, based on the proposed capital and operational budgets attached hereto:





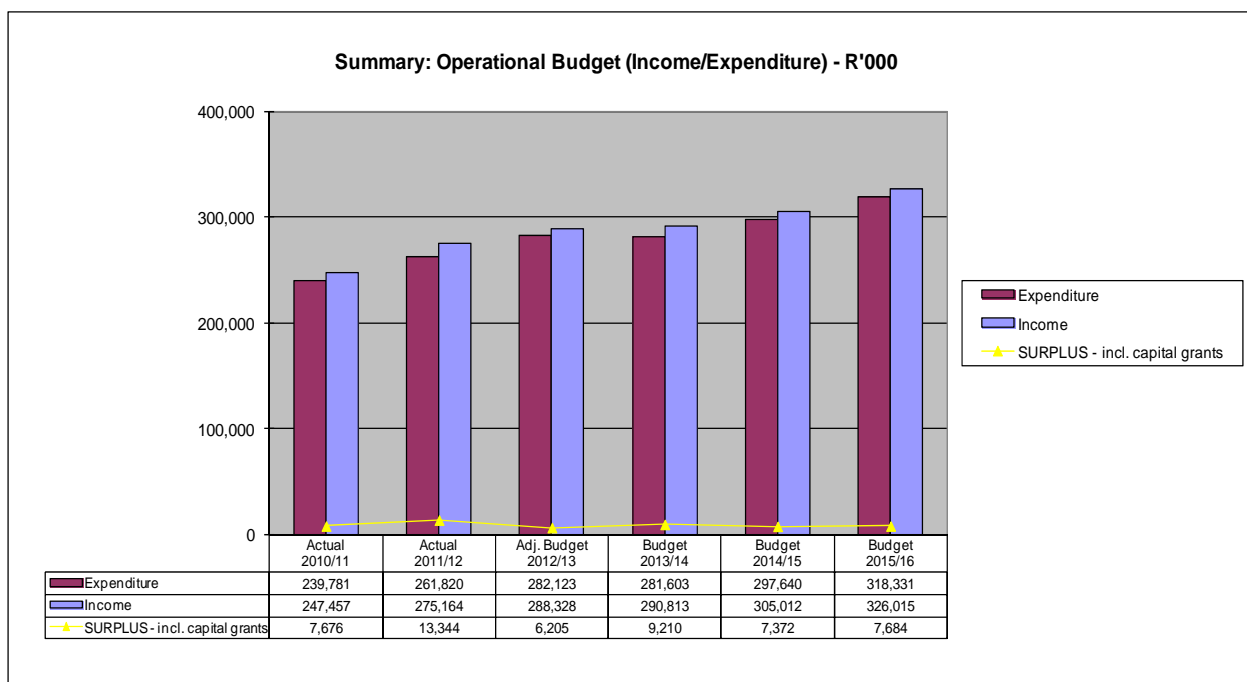
<b>CAPITAL REPLACEMENT RESERVE</b>	
<b>BALANCE AS AT 30 JUNE 2012</b>	<b>15,274,000</b>
<b>2012/2013</b>	
CONTRIBUTIONS:	
Revenue	15,453,990
FINANCING CAPITAL BUDGET - OWN FUNDS	-17,893,990
<b>BALANCE AS AT 30 JUNE 2013</b>	<b>12,834,000</b>
<b>2013/2014</b>	
CONTRIBUTIONS:	
Revenue	1,000,000
FINANCING CAPITAL BUDGET - OWN FUNDS	-4,210,400
<b>BALANCE AS AT 30 JUNE 2014</b>	<b>9,623,600</b>
<b>2014/2015</b>	
CONTRIBUTIONS:	
Revenue	2,500,000
FINANCING CAPITAL BUDGET - OWN FUNDS	-3,423,800
<b>BALANCE AS AT 30 JUNE 2015</b>	<b>8,699,800</b>
<b>2015/2016</b>	
CONTRIBUTIONS:	
Revenue	5,000,000
FINANCING CAPITAL BUDGET - OWN FUNDS	-4,353,200
<b>BALANCE AS AT 30 JUNE 2015</b>	<b>9,346,600</b>



It is thus clear from the above that the present levels of financing of Capital Budgets from the CRR will not be sustainable in the short term, and the financing of future capitals projects will be mainly by way of external loans. A solution to make larger contributions to the CRR (Revenue, Land Sales, etc) will have to be found before higher levels of financing from the CRR will be possible.

#### **Operating Expenditure Budget:**

The following graph shows the operating budget income and expenditure separately for the 2010/2011 and 2011/2012 (actual) financial year and the budgeted figures for 2012/2013 to 2015/2016 financial years.



The total operating budget for 2013/2014 amounts to R281 602 990, which is 0.56% less than the previous year's revised budget.





The following table gives a breakdown per category of expenditure of the budget for the 2013/2014 financial year:

Category of Expenditure	Amount	% of Total Exp. Budget	% of Total Actual Exp. 2011/12
	R'000		
EMPLOYEE RELATED COST	103,170	36.64	33.25
COUNCIL REMUNERATION	5,149	1.83	1.65
DEBT IMPAIRMENT	3,275	1.16	1.11
REPAIRS & MAINTENANCE	18,015	6.40	4.21
DEPRECIATION	19,511	6.93	6.41
FINANCE CHARGE	8,336	2.96	2.91
BULK PURCHASES	68,996	24.50	21.30
CONTRACTED SERVICES	4,383	1.56	1.24
GENERAL EXPENSES - OTHER	50,768	18.03	27.92
<b>TOTAL</b>	<b>281,603</b>	<b>100.00</b>	<b>100.00</b>







**PRINCIPALS ACCEPTED BY BUDGET COMMITTEE AND USED IN FINALIZING THE FINAL BUDGET**

**OPERATING EXPENDITURE**

**Employee Related Costs**

- **Basic Salaries**
  - Increase as per Bargaining Council Agreement – 6.85%
  - New posts as accepted by Municipal Manager and Budget Committee – Section 7.10
  - Vacant Posts as accepted by Municipal Manager and Budget Committee – Section 7.9
- **Temporary Wages**
  - Optimal and minimum use of temporary personnel within budget.
- **Overtime**
  - Strict control over overtime within budgeted amount and no adjustment in February 2014.
- **Workmen's Compensation**
  - Item transfer to General Expenses – Other
- **Charge Out to Repairs and Maintenance**
  - Charge out of percentage of labour cost to infrastructure repairs and maintenance – new principal.

**Remuneration of Councillors**

- To Budget for Councillors remuneration as Group 2 and not as Group 3.
- Internet Cards at R100 p.m and not R300 p.m and only non – Executive Councillors.
- Cancellation of Mayoral Allowance.
- Cancellation of Ward Committee allocations of R50 000 (x8) per year.

**Repairs and Maintenance**

- **Charge Out from Salaries**
  - Charge out of percentage of labour cost to Sewerage, Water and Electricity – infrastructure repairs – new principal.
- **Possible outsourcing of certain services to be investigated**

**Contracted Services**

- **Life Savers**
  - New tender with possible saving on wider tender
- **Recycling of Refuse**
  - New tender with possible saving on wider tender
- **Fire Brigade**
  - Accept option with 6% increase – no extension on the present service

**General Expenses – Other**

- **Annual Staff Function**
  - No function to be budgeted for
- **Master Planning**
  - R800 000 to be financed through Systems Improvement Grant for 2013/2014
- **Printing and Stationary**
  - Each Department to ensure to stay within the allocated budget cut.



The total expenditure for the 2013/2014 financial year also includes the following expenses which Council needs to consider with the approval of the budget:

❖ **Vacant posts (see Section 7.2)**

The total value of R7,548,438 is included in the expenditure with regards to vacant posts which must be filled. As can be seen from the annexure, some of these posts will be filled at a later date to alleviate the burden on the operational budget.

❖ **New posts (see Section 7.3)**

These are mostly new posts which are of the highest priority. These posts are necessary to ensure the effective and efficient delivery of the intended services. The total value of these posts is R1,655,897.

**Operating Revenue Budget:**

The operating revenue budget for 2013/14 amounts to R290,812,620, which is 0,86% more than the previous year's revised budget. The table below lists all sources of revenue.

Source of Revenue	Amount	% of Total Rev. Budget	% of Total Actual Rev 2011/12
	R'000		
PROPERTY RATES	55,572	19.11	17.10
PROPERTY RATES - penalties & collection charges	618	0.21	0.10
SERVICE CHARGES - ELECTRICITY	100,124	34.43	28.94
SERVICE CHARGES - WATER	23,702	8.15	7.38
SERVICE CHARGES - SANITATION	18,777	6.46	4.91
SERVICE CHARGES - REFUSE	12,835	4.41	4.01
SERVICE CHARGES - OTHER	5,967	2.05	4.67
RENTAL OF FACILITIES AND EQUIPMENT	4,124	1.42	1.40
INTEREST EARNED - EXTERNAL INVESTMENTS	2,520	0.87	1.31
INTEREST EARNED - OUTSTANDING DEBTORS	725	0.25	0.28
FINES	2,637	0.91	1.05
LICENCES AND PERMITS	296	0.10	0.08
AGENCY SERVICES	1,320	0.45	0.48
TRANSFERS RECOGNISED - OPERATIONAL	37,893	13.03	21.15
TRANSFERS RECOGNISED - CAPITAL	20,014	6.88	5.79
OTHER REVENUE	2,689	0.92	1.11
GAINS ON DISPOSAL OF PPE	1,000	0.34	0.24
<b>TOTAL</b>	<b>290,813</b>	<b>100.00</b>	<b>100.00</b>

It is clear from the above table that Hessequa Municipality is dependent on service charges to balance its budget.

**PRINCIPALS ACCEPTED BY THE BUDGET COMMITTEE AND USED IN FINALIZING THE FINAL BUDGET****OPERATING REVENUE**

- Increase in sewerage tariffs for 2013/14 to be 7%.
- Increase in rate tariffs for 2013/14 to be 8% (Increase from 6%)
- Land Sales to be investigated – need revenue for financing capital budget from CRR.

**EXTERNAL FUNDING SOURCES**

The following sources of funding were made available from National and Provincial Government for the 2013/2014 financial year:

**National Funding:**

Grant	Capital budget funding	Operating budget funding
Finance Management Grant		1,300,000
Municipal System Improvement Grant		890,000
Integrated National Electrification Programme Grant	5,000,000	
Municipal Infrastructure Grant	11,990,900	631,100
Expanded Public Works Programme Incentive Grant for Municipalities	1,000,000	
Equitable Share		28,189,000
<b>TOTAL</b>	<b>17,990,900</b>	<b>31,010,100</b>

**Provincial Funding:**

Grant	Capital budget funding	Operating budget funding
Integrated Housing and Human settlement development grant		2,020,000
Maintenance of Proclaimed Roads		249,000
Maintenance of Proclaimed Roads - Capital	1,824,800	
Library Services - conditional grant	115,000	724,000
Library Services - (Replacement Funding for most Vulnerable B3 Municipalities)	82,700	3,609,300
<b>TOTAL</b>	<b>2,022,500</b>	<b>6,602,300</b>

**PROPOSED RATES AND TARIFFS FOR 2013/14**

Attached hereto is a list of all the tariffs of Council (Annexure A). The annexure shows the tariffs for the present financial year as well as the tariffs and proposed increases for the 2013/2014 financial year. Councillors are requested to peruse the tariff listing and thoroughly debate the proposed increases to these tariffs.

The following tariff increases are provided for to balance the budget for the 2013/2014 financial year.

## Electricity Tariffs



The draft operational budget for the 2013/2014 financial year makes provision for the following electricity tariff increases from 1 July 2013:

- ❖ Eskom tariff increase in respect of purchase of electricity (Nersa) : 8%
- ❖ Municipal electricity tariff increases on sales : 7% (average)

The following is also important with reference to the abovementioned tariff increases:

- The first 50 units per 30 day period in respect of indigent households will still be free of charge.
- The increase on Block 2 (consumption 51 – 350 Kwh) for indigent to be 1.33%
- No basic fee levied for pre-paid electricity for indigent.

The following is a summary of the revenue and expenditure in respect of the electricity account:

<i>(excl. capital grants)</i>	<i>Budget 2012/13</i>	<i>Budget 2013/14</i>
Total Electricity Revenue	100,787,483	107,680,148
Total Electricity Expenditure	84,907,053	97,525,787
<b>NETT PROFIT / (LOSS)</b>	15,880,430	10,154,361
<b>Percentage Gross Profit</b>	<b>18.70</b>	<b>10.41</b>

It is thus clear from the above that there is a considerable reduction in the nett profit on electricity which illustrates that the dependency on electricity tariffs to balance the budget with these tariffs has declined. This in itself is the reason of the high increases in the electricity tariffs over the past few years which led to consumer resistance in the use of electricity. This is also reflected in the number of units sold in the past financial year. The effect on the changing consumer patterns will be known at the end of the financial year.



Lastly, it must be stressed that the electricity tariffs of Council still need to be approved by NERSA. Any changes to these tariffs can have a major effect on the income of Council which will force Council to reconsider the budget and other tariff increases.

The following table shows the impact of the proposed increases in electricity tariff charges for domestic and other consumers:

### COMPARISON BETWEEN CURRENT ELECTRICITY CHARGES AND PROPOSED INCREASES (DOMESTIC & BUSINESS)

CONSUMER	Current Tariff		% increase (Decrease)
	2012/2013 per kWh (excl. vat)	Proposed Tariff 2013/2014 per kWh (excl. vat)	
<b>1. Domestic - Conventional Meters</b>			
0 - 50 kWh	0.6113	0.7000	14.51
51 - 350 kWh	0.7609	0.8700	14.34
351 - 600 kWh	0.7772	1.1600	49.25
>600 kWh	0.9104	1.3700	50.48
Basic Charges - 60amp (p.m.)	417.00	312.00	(25.18)
<b>2. Domestic - Pre-paid Meters (Indigent)</b>			
0 - 50 kWh	free	free	
51 - 350 kWh	0.8586	0.8700	1.33
351 - 600 kWh	1.1300	1.1600	2.65
>600 kWh	1.2900	1.3700	6.20
Basic Charges	NIL	NIL	-
<b>3. Domestic - Pre-paid Meters</b>			
0 - 50 kWh	1.0962	0.7000	(36.15)
51 - 350 kWh	1.2378	0.8700	(29.27)
351 - 600 kWh	1.2546	1.1600	(7.54)
>600 kWh	1.3435	1.3700	1.97
Basic Charges - 60amp	NIL	124.80 pm	-
<b>4. Business - Conventional Meters</b>			
Energy consumption per kWh	0.7752	0.9700	25.13
Basic Charges - 60amp - (p.m.)	463.00	360.00	(22.25)
<b>5. Business - Pre-paid Meters</b>			
Energy consumption per kWh	1.1628	0.9700	(20.45)
Basic Charges - 60amp	NIL	114.00 pm	-
<b>6. Bulk Consumers</b>			
Energy consumption per kWh	0.4996	0.5370	7.49



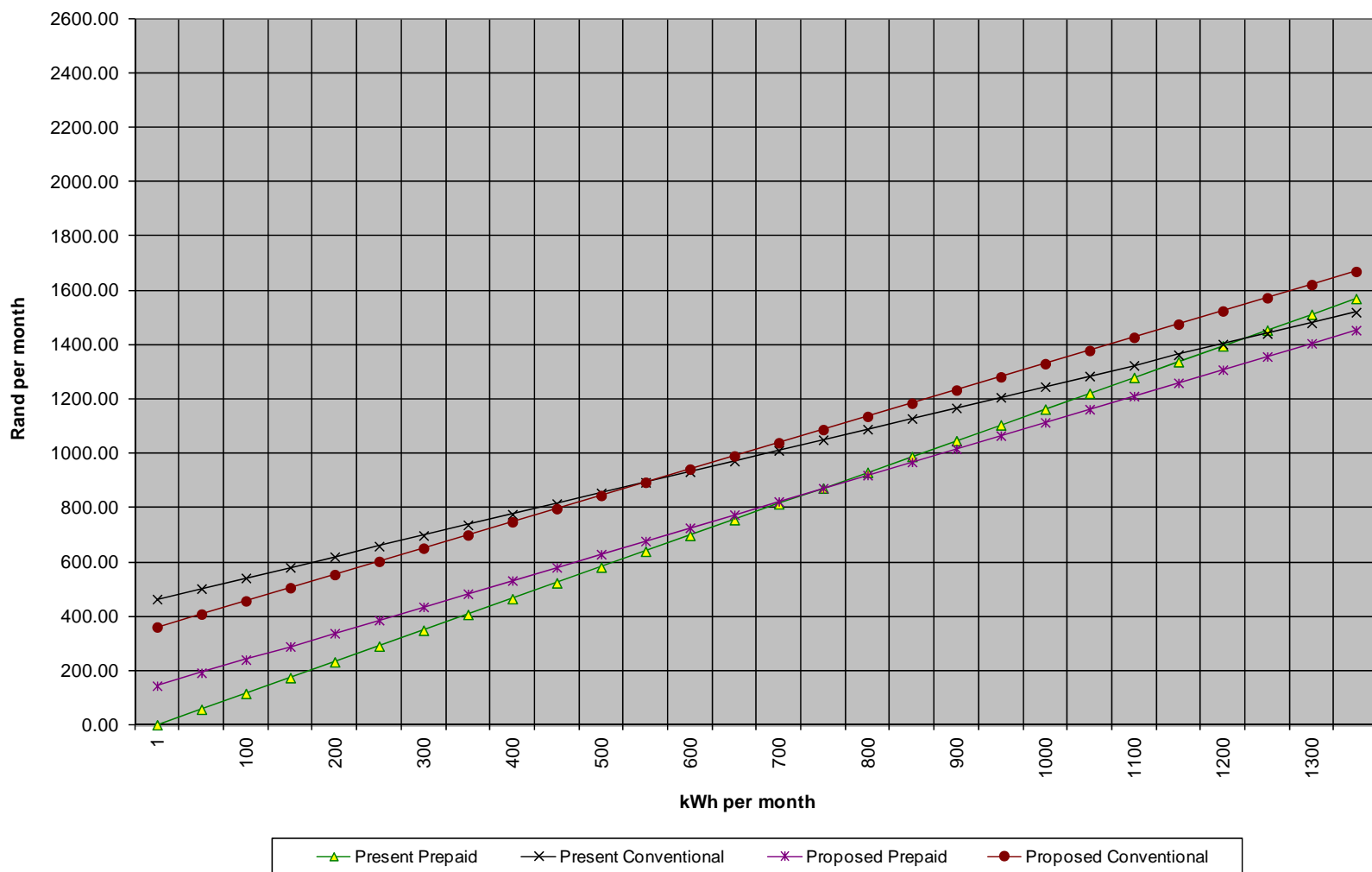
**Note: Basic Charge for Pre-paid meters will be ± 60% less than these of a conventional meter. The cost for the consumption will be the same.**

COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	60			60	60	60	60		
kVA :	13.8			13.8	13.8	13.8	13.8		
No. of phases:	1			1	1	1	1		
Basic/Service Charge:		0.00	0.00	0.00	463.00	143.87	360.00	#DIV/0!	-22.25%
kWh Block 1: 0-50		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 2: 51-350		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 3: 351-600		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 4: > 600		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.16	463.78	144.84	360.97	12356.21%	-22.17%			
50	58.14	502.13	192.37	408.50	230.88%	-18.65%			
100	116.28	541.25	240.87	457.00	107.15%	-15.57%			
150	174.42	580.38	289.37	505.50	65.90%	-12.90%			
200	232.56	619.50	337.87	554.00	45.28%	-10.57%			
250	290.70	658.63	386.37	602.50	32.91%	-8.52%			
300	348.84	697.75	434.87	651.00	24.66%	-6.70%			
350	406.98	736.88	483.37	699.50	18.77%	-5.07%			
400	465.12	776.00	531.87	748.00	14.35%	-3.61%			
450	523.26	815.13	580.37	796.50	10.91%	-2.28%			
500	581.40	854.25	628.87	845.00	8.16%	-1.08%			
550	639.54	893.38	677.37	893.50	5.92%	0.01%			
600	697.68	932.50	725.87	942.00	4.04%	1.02%			
650	755.82	971.63	774.37	990.50	2.45%	1.94%			
700	813.96	1010.75	822.87	1039.00	1.09%	2.79%			
750	872.10	1049.88	871.37	1087.50	-0.08%	3.58%			
800	930.24	1089.00	919.87	1136.00	-1.11%	4.32%			
850	988.38	1128.13	968.37	1184.50	-2.02%	5.00%			
900	1046.52	1167.25	1016.87	1233.00	-2.83%	5.63%			
950	1104.66	1206.38	1065.37	1281.50	-3.56%	6.23%			
1000	1162.80	1245.50	1113.87	1330.00	-4.21%	6.78%			
1050	1220.94	1284.63	1162.37	1378.50	-4.80%	7.31%			
1100	1279.08	1323.75	1210.87	1427.00	-5.33%	7.80%			
1150	1337.22	1362.88	1259.37	1475.50	-5.82%	8.26%			
1200	1395.36	1402.00	1307.87	1524.00	-6.27%	8.70%			
1250	1453.50	1441.13	1356.37	1572.50	-6.68%	9.12%			
1300	1511.64	1480.25	1404.87	1621.00	-7.06%	9.51%			
1350	1569.78	1519.38	1453.37	1669.50	-7.42%	9.88%			





GRAPH 3: HESSEQUA COMMERCIAL 31 to 63A SINGLE PHASE

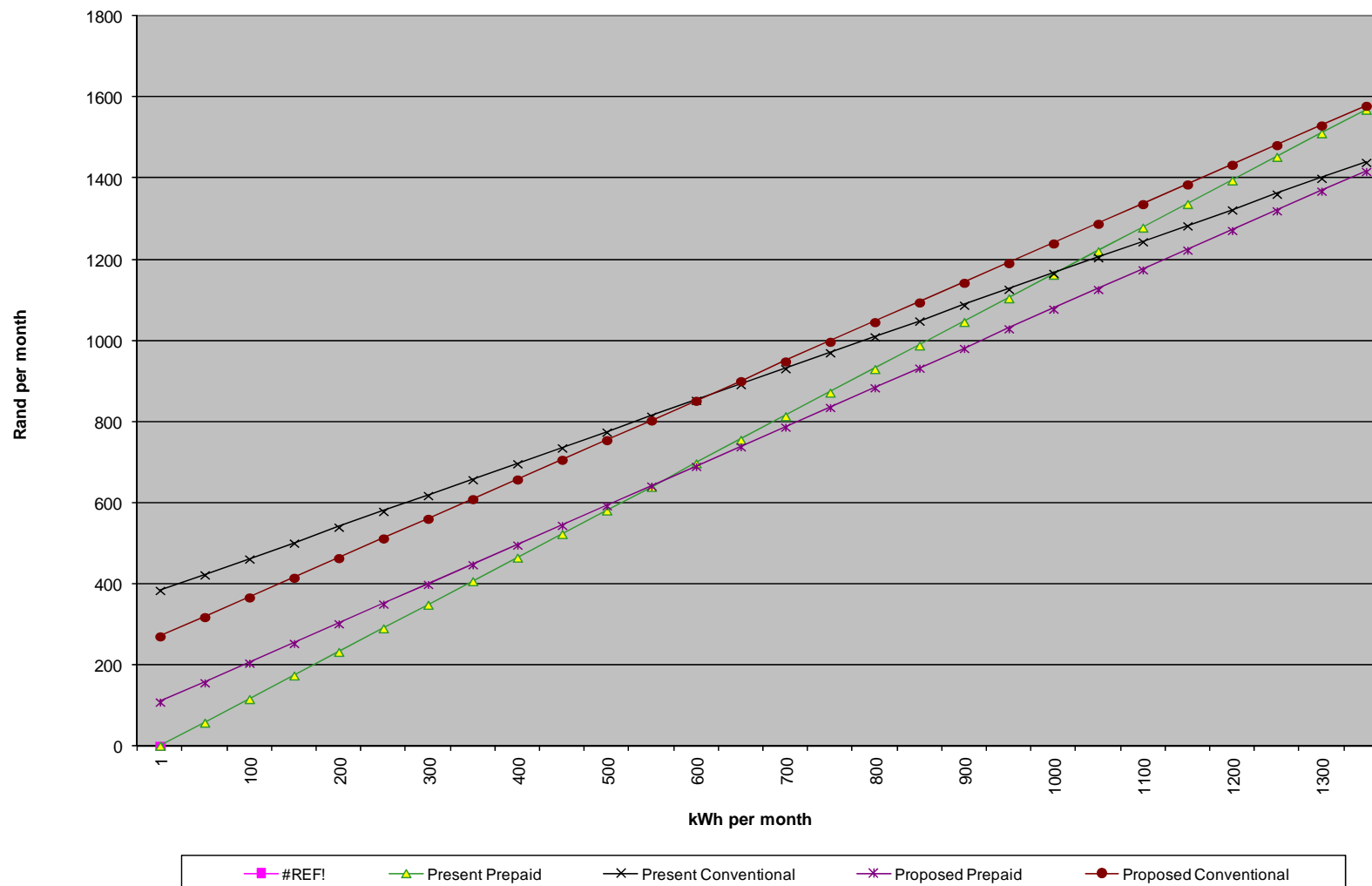




COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	45			45	45	45	45		
kVA :	10.35			10.35	10.35	10.35	10.35		
No. of phases:	1			1	1	1	1		
Basic/Service Charge:		0.00	0.00	0.00	383.50	107.98	270.00	#DIV/0!	-29.60%
kWh Block 1: 0-50		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 2: 51-350		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 3: 351-600		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 4: > 600		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.16	384.28	108.95	270.97	9269.55%	-29.49%			
50	58.14	422.63	156.48	318.50	169.14%	-24.64%			
100	116.28	461.75	204.98	367.00	76.28%	-20.52%			
150	174.42	500.88	253.48	415.50	45.33%	-17.05%			
200	232.56	540.00	301.98	464.00	29.85%	-14.07%			
250	290.70	579.13	350.48	512.50	20.56%	-11.50%			
300	348.84	618.25	398.98	561.00	14.37%	-9.26%			
350	406.98	657.38	447.48	609.50	9.95%	-7.28%			
400	465.12	696.50	495.98	658.00	6.63%	-5.53%			
450	523.26	735.63	544.48	706.50	4.06%	-3.96%			
500	581.40	774.75	592.98	755.00	1.99%	-2.55%			
550	639.54	813.88	641.48	803.50	0.30%	-1.27%			
600	697.68	853.00	689.98	852.00	-1.10%	-0.12%			
650	755.82	892.13	738.48	900.50	-2.29%	0.94%			
700	813.96	931.25	786.98	949.00	-3.31%	1.91%			
750	872.10	970.38	835.48	997.50	-4.20%	2.80%			
800	930.24	1009.50	883.98	1046.00	-4.97%	3.62%			
850	988.38	1048.63	932.48	1094.50	-5.66%	4.37%			
900	1046.52	1087.75	980.98	1143.00	-6.26%	5.08%			
950	1104.66	1126.88	1029.48	1191.50	-6.81%	5.73%			
1000	1162.80	1166.00	1077.98	1240.00	-7.29%	6.35%			
1050	1220.94	1205.13	1126.48	1288.50	-7.74%	6.92%			
1100	1279.08	1244.25	1174.98	1337.00	-8.14%	7.45%			
1150	1337.22	1283.38	1223.48	1385.50	-8.51%	7.96%			
1200	1395.36	1322.50	1271.98	1434.00	-8.84%	8.43%			
1250	1453.50	1361.63	1320.48	1482.50	-9.15%	8.88%			
1300	1511.64	1400.75	1368.98	1531.00	-9.44%	9.30%			
1350	1569.78	1439.88	1417.48	1579.50	-9.70%	9.70%			



GRAPH 3A: COMMERCIAL 1 PHASE 33 to 45A

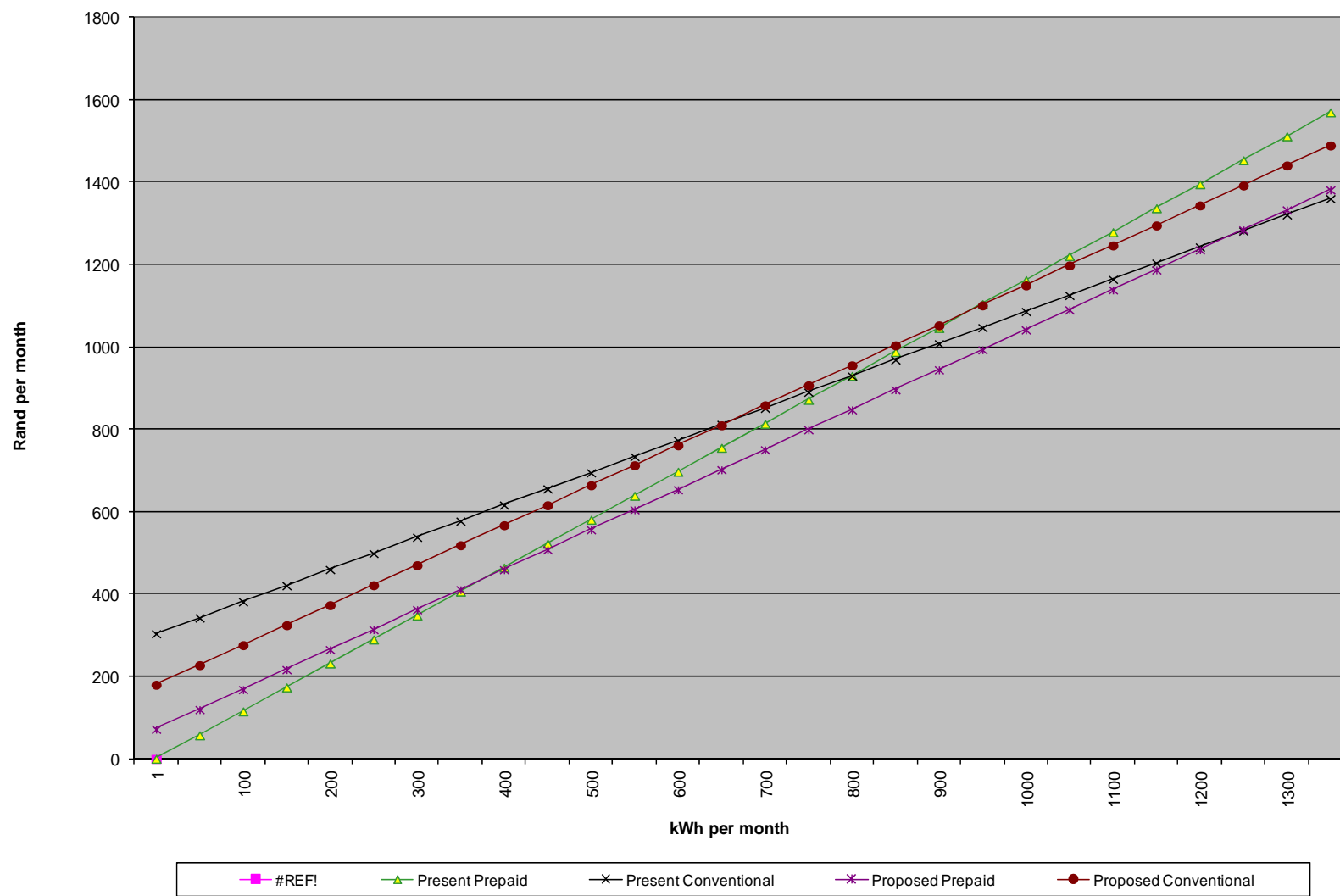




COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	30			30	30	30	30		
kVA :	6.9			6.9	6.9	6.9	6.9		
No. of phases:	1			1	1	1	1		
Basic/Service Charge:		0.00	0.00	0.00	304.00	72.00	180.00	#DIV/0!	-40.79%
kWh Block 1: 0-50		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 2: 51-350		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 3: 351-600		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kWh Block 4: > 600		1.3800	1.4400	1.1628	0.7825	0.9700	0.9700	-16.58%	23.96%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.16	304.78	72.97	180.97	6175.37%	-40.62%			
50	58.14	343.13	120.50	228.50	107.26%	-33.41%			
100	116.28	382.25	169.00	277.00	45.34%	-27.53%			
150	174.42	421.38	217.50	325.50	24.70%	-22.75%			
200	232.56	460.50	266.00	374.00	14.38%	-18.78%			
250	290.70	499.63	314.50	422.50	8.19%	-15.44%			
300	348.84	538.75	363.00	471.00	4.06%	-12.58%			
350	406.98	577.88	411.50	519.50	1.11%	-10.10%			
400	465.12	617.00	460.00	568.00	-1.10%	-7.94%			
450	523.26	656.13	508.50	616.50	-2.82%	-6.04%			
500	581.40	695.25	557.00	665.00	-4.20%	-4.35%			
550	639.54	734.38	605.50	713.50	-5.32%	-2.84%			
600	697.68	773.50	654.00	762.00	-6.26%	-1.49%			
650	755.82	812.63	702.50	810.50	-7.05%	-0.26%			
700	813.96	851.75	751.00	859.00	-7.74%	0.85%			
750	872.10	890.88	799.50	907.50	-8.32%	1.87%			
800	930.24	930.00	848.00	956.00	-8.84%	2.80%			
850	988.38	969.13	896.50	1004.50	-9.30%	3.65%			
900	1046.52	1008.25	945.00	1053.00	-9.70%	4.44%			
950	1104.66	1047.38	993.50	1101.50	-10.06%	5.17%			
1000	1162.80	1086.50	1042.00	1150.00	-10.39%	5.84%			
1050	1220.94	1125.63	1090.50	1198.50	-10.68%	6.47%			
1100	1279.08	1164.75	1139.00	1247.00	-10.95%	7.06%			
1150	1337.22	1203.88	1187.50	1295.50	-11.20%	7.61%			
1200	1395.36	1243.00	1236.00	1344.00	-11.42%	8.13%			
1250	1453.50	1282.13	1284.50	1392.50	-11.63%	8.61%			
1300	1511.64	1321.25	1333.00	1441.00	-11.82%	9.06%			
1350	1569.78	1360.38	1381.50	1489.50	-11.99%	9.49%			



GRAPH 3B: HESSEQUA COMMERCIAL 1 PHASE 0- 32A



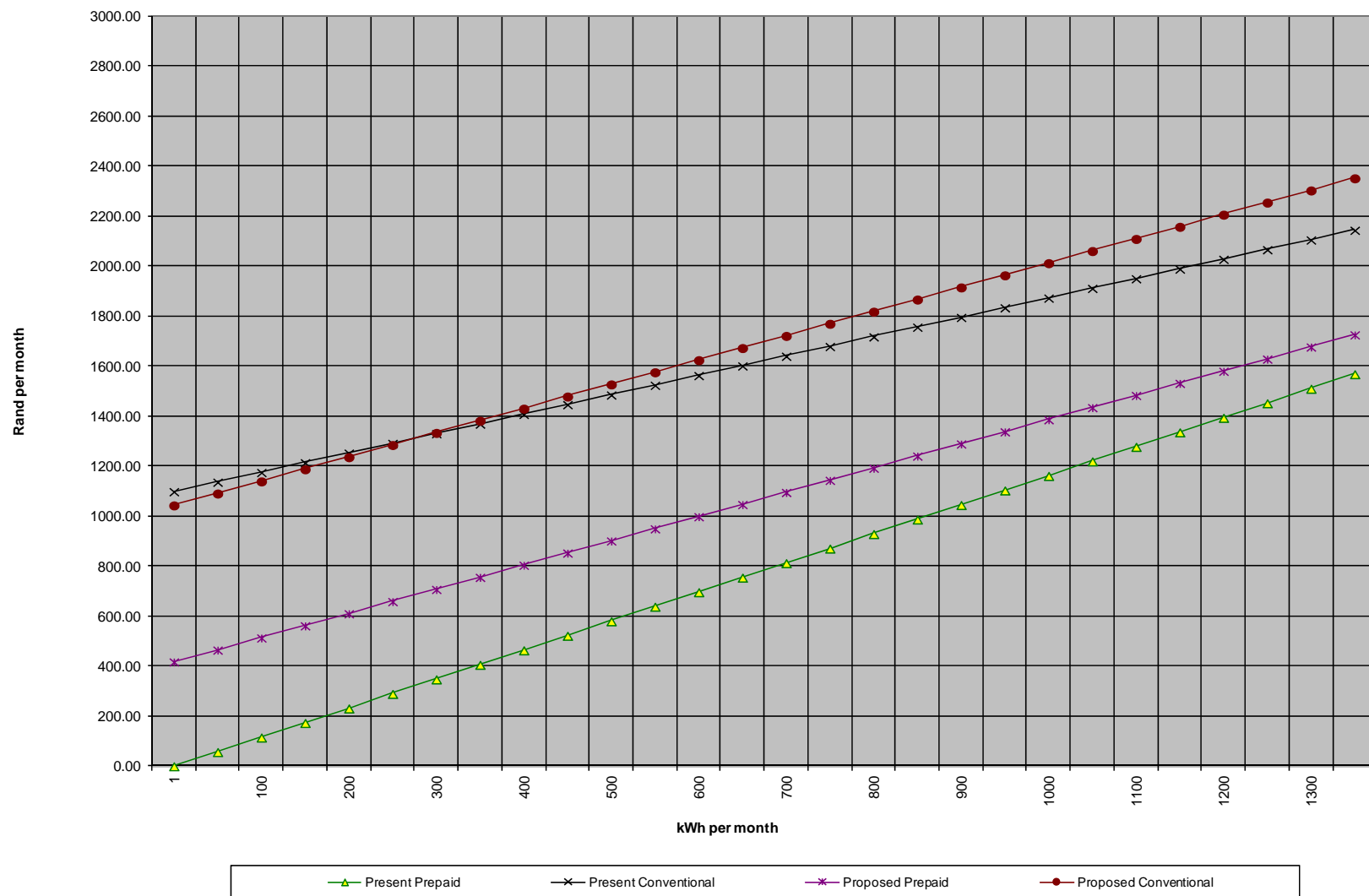


COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	60			60	60	60	60		
kVA :	41.4			41.4	41.4	41.4	41.4		
No. of phases:	3			3	3	3	3		
Basic/Service Charge:		0.00	0.00	0.00	1099.00	417.62	1044.00	#DIV/0!	-5.00%
kWh Block 1: 0-50		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 2: 51-350		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 3: 351-600		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 4: > 600		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.16	1099.78	418.59	1044.97	35898.52%	-4.98%			
50	58.14	1137.76	466.12	1092.50	701.72%	-3.98%			
100	116.28	1176.52	514.62	1141.00	342.57%	-3.02%			
150	174.42	1215.28	563.12	1189.50	222.85%	-2.12%			
200	232.56	1254.04	611.62	1238.00	162.99%	-1.28%			
250	290.70	1292.80	660.12	1286.50	127.08%	-0.49%			
300	348.84	1331.56	708.62	1335.00	103.14%	0.26%			
350	406.98	1370.32	757.12	1383.50	86.03%	0.96%			
400	465.12	1409.08	805.62	1432.00	73.21%	1.63%			
450	523.26	1447.84	854.12	1480.50	63.23%	2.26%			
500	581.40	1486.60	902.62	1529.00	55.25%	2.85%			
550	639.54	1525.36	951.12	1577.50	48.72%	3.42%			
600	697.68	1564.12	999.62	1626.00	43.28%	3.96%			
650	755.82	1602.88	1048.12	1674.50	38.67%	4.47%			
700	813.96	1641.64	1096.62	1723.00	34.73%	4.96%			
750	872.10	1680.40	1145.12	1771.50	31.31%	5.42%			
800	930.24	1719.16	1193.62	1820.00	28.31%	5.87%			
850	988.38	1757.92	1242.12	1868.50	25.67%	6.29%			
900	1046.52	1796.68	1290.62	1917.00	23.33%	6.70%			
950	1104.66	1835.44	1339.12	1965.50	21.22%	7.09%			
1000	1162.80	1874.20	1387.62	2014.00	19.33%	7.46%			
1050	1220.94	1912.96	1436.12	2062.50	17.62%	7.82%			
1100	1279.08	1951.72	1484.62	2111.00	16.07%	8.16%			
1150	1337.22	1990.48	1533.12	2159.50	14.65%	8.49%			
1200	1395.36	2029.24	1581.62	2208.00	13.35%	8.81%			
1250	1453.50	2068.00	1630.12	2256.50	12.15%	9.12%			
1300	1511.64	2106.76	1678.62	2305.00	11.05%	9.41%			
1350	1569.78	2145.52	1727.12	2353.50	10.02%	9.69%			





GRAPH 3C: HESSEQUA COMMERCIAL 3 PHASE 46 - 63A

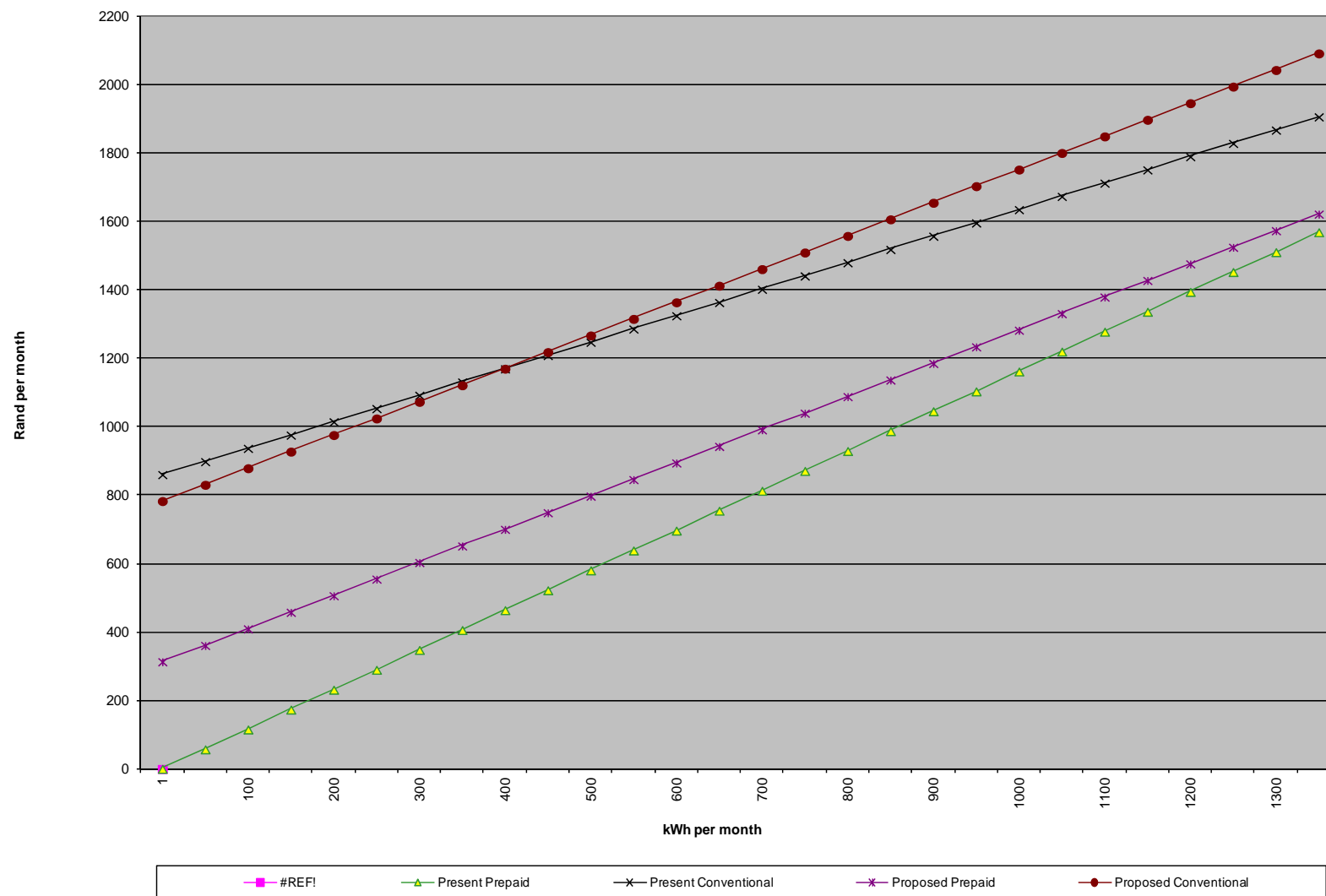




COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	45			45	45	45	45		
kVA :	31.05			31.05	31.05	31.05	31.05		
No. of phases:	3			3	3	3	3		
Basic/Service Charge:		0.00	0.00	0.00	860.50	313.29	783.00	#DIV/0!	-9.01%
kWh Block 1: 0-50		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 2: 51-350		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 3: 351-600		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 4: > 600		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.16	861.28	314.26	783.97	26926.29%	-8.98%			
50	58.14	899.26	361.79	831.50	522.28%	-7.54%			
100	116.28	938.02	410.29	880.00	252.85%	-6.19%			
150	174.42	976.78	458.79	928.50	163.04%	-4.94%			
200	232.56	1015.54	507.29	977.00	118.13%	-3.80%			
250	290.70	1054.30	555.79	1025.50	91.19%	-2.73%			
300	348.84	1093.06	604.29	1074.00	73.23%	-1.74%			
350	406.98	1131.82	652.79	1122.50	60.40%	-0.82%			
400	465.12	1170.58	701.29	1171.00	50.78%	0.04%			
450	523.26	1209.34	749.79	1219.50	43.29%	0.84%			
500	581.40	1248.10	798.29	1268.00	37.31%	1.59%			
550	639.54	1286.86	846.79	1316.50	32.41%	2.30%			
600	697.68	1325.62	895.29	1365.00	28.32%	2.97%			
650	755.82	1364.38	943.79	1413.50	24.87%	3.60%			
700	813.96	1403.14	992.29	1462.00	21.91%	4.19%			
750	872.10	1441.90	1040.79	1510.50	19.34%	4.76%			
800	930.24	1480.66	1089.29	1559.00	17.10%	5.29%			
850	988.38	1519.42	1137.79	1607.50	15.12%	5.80%			
900	1046.52	1558.18	1186.29	1656.00	13.36%	6.28%			
950	1104.66	1596.94	1234.79	1704.50	11.78%	6.74%			
1000	1162.80	1635.70	1283.29	1753.00	10.36%	7.17%			
1050	1220.94	1674.46	1331.79	1801.50	9.08%	7.59%			
1100	1279.08	1713.22	1380.29	1850.00	7.91%	7.98%			
1150	1337.22	1751.98	1428.79	1898.50	6.85%	8.36%			
1200	1395.36	1790.74	1477.29	1947.00	5.87%	8.73%			
1250	1453.50	1829.50	1525.79	1995.50	4.97%	9.07%			
1300	1511.64	1868.26	1574.29	2044.00	4.14%	9.41%			
1350	1569.78	1907.02	1622.79	2092.50	3.38%	9.73%			



GRAPH 3D: HESSEQUA 3 PHASE 33 to 45A



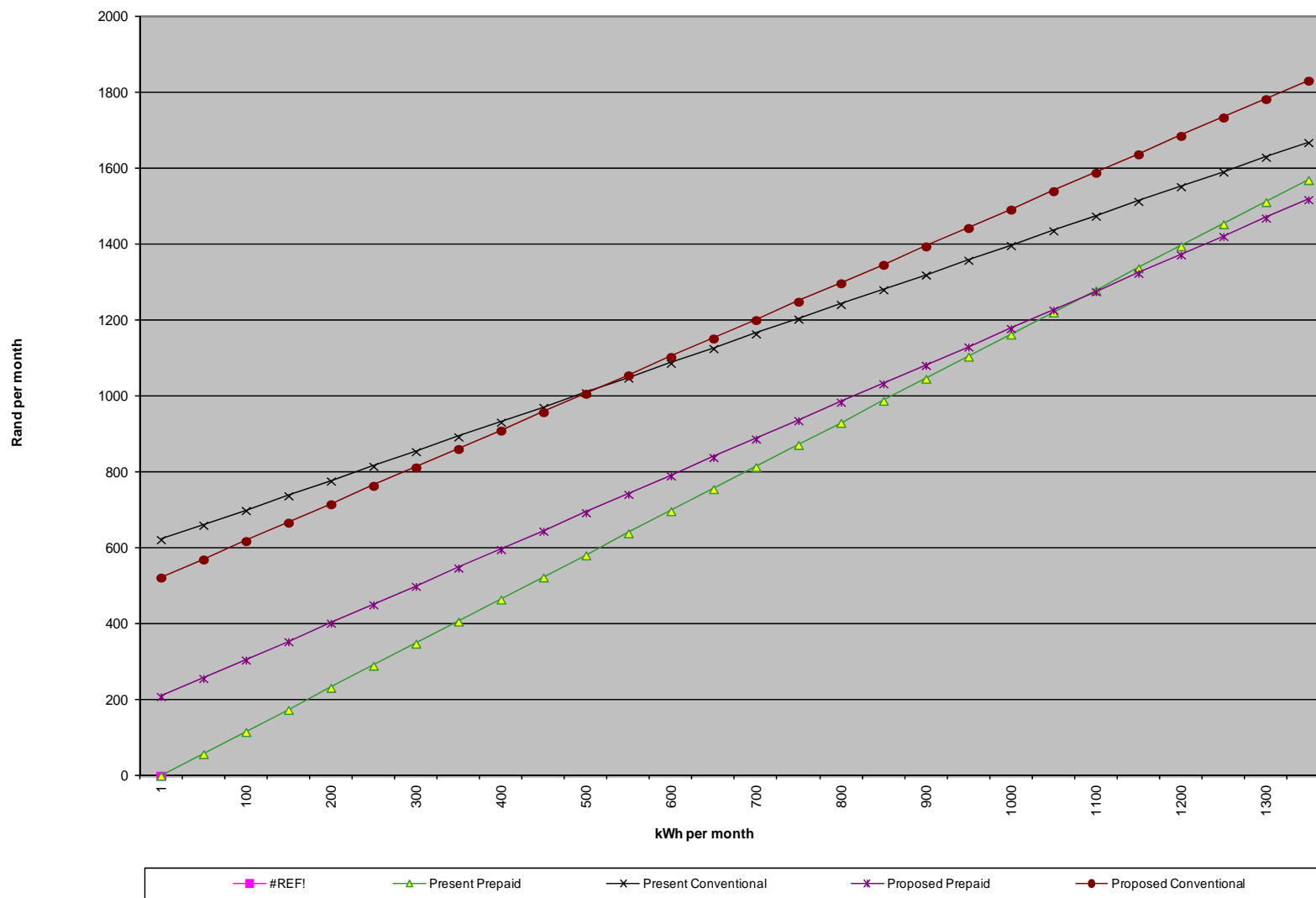


COMPARISON OF VARIOUS TARIFFS

Tariff Description:	Load factor	NERSA lower	NERSA upper	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	30			30	30	30	30		
kVA :	20.7			20.7	20.7	20.7	20.7		
No. of phases:	3			3	3	3	3		
Basic/Service Charge:		0.00	0.00	0.00	622.00	208.66	522.00	#DIV/0!	-16.08%
kWh Block 1: 0-50		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 2: 51-350		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 3: 351-600		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kWh Block 4: > 600		1.3800	1.4400	1.1628	0.7752	0.9700	0.9700	-16.58%	25.13%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.16	622.78	209.63	522.97	17927.89%	-16.03%			
50	58.14	660.76	257.16	570.50	342.31%	-13.66%			
100	116.28	699.52	305.66	619.00	162.86%	-11.51%			
150	174.42	738.28	354.16	667.50	103.05%	-9.59%			
200	232.56	777.04	402.66	716.00	73.14%	-7.86%			
250	290.70	815.80	451.16	764.50	55.20%	-6.29%			
300	348.84	854.56	499.66	813.00	43.23%	-4.86%			
350	406.98	893.32	548.16	861.50	34.69%	-3.56%			
400	465.12	932.08	596.66	910.00	28.28%	-2.37%			
450	523.26	970.84	645.16	958.50	23.30%	-1.27%			
500	581.40	1009.60	693.66	1007.00	19.31%	-0.26%			
550	639.54	1048.36	742.16	1055.50	16.05%	0.68%			
600	697.68	1087.12	790.66	1104.00	13.33%	1.55%			
650	755.82	1125.88	839.16	1152.50	11.03%	2.36%			
700	813.96	1164.64	887.66	1201.00	9.05%	3.12%			
750	872.10	1203.40	936.16	1249.50	7.35%	3.83%			
800	930.24	1242.16	984.66	1298.00	5.85%	4.50%			
850	988.38	1280.92	1033.16	1346.50	4.53%	5.12%			
900	1046.52	1319.68	1081.66	1395.00	3.36%	5.71%			
950	1104.66	1358.44	1130.16	1443.50	2.31%	6.26%			
1000	1162.80	1397.20	1178.66	1492.00	1.36%	6.78%			
1050	1220.94	1435.96	1227.16	1540.50	0.51%	7.28%			
1100	1279.08	1474.72	1275.66	1589.00	-0.27%	7.75%			
1150	1337.22	1513.48	1324.16	1637.50	-0.98%	8.19%			
1200	1395.36	1552.24	1372.66	1686.00	-1.63%	8.62%			
1250	1453.50	1591.00	1421.16	1734.50	-2.23%	9.02%			
1300	1511.64	1629.76	1469.66	1783.00	-2.78%	9.40%			
1350	1569.78	1668.52	1518.16	1831.50	-3.29%	9.77%			



GRAPH 3E HESSEQUA COMMERCIAL 3 PHASE 0 - 32A

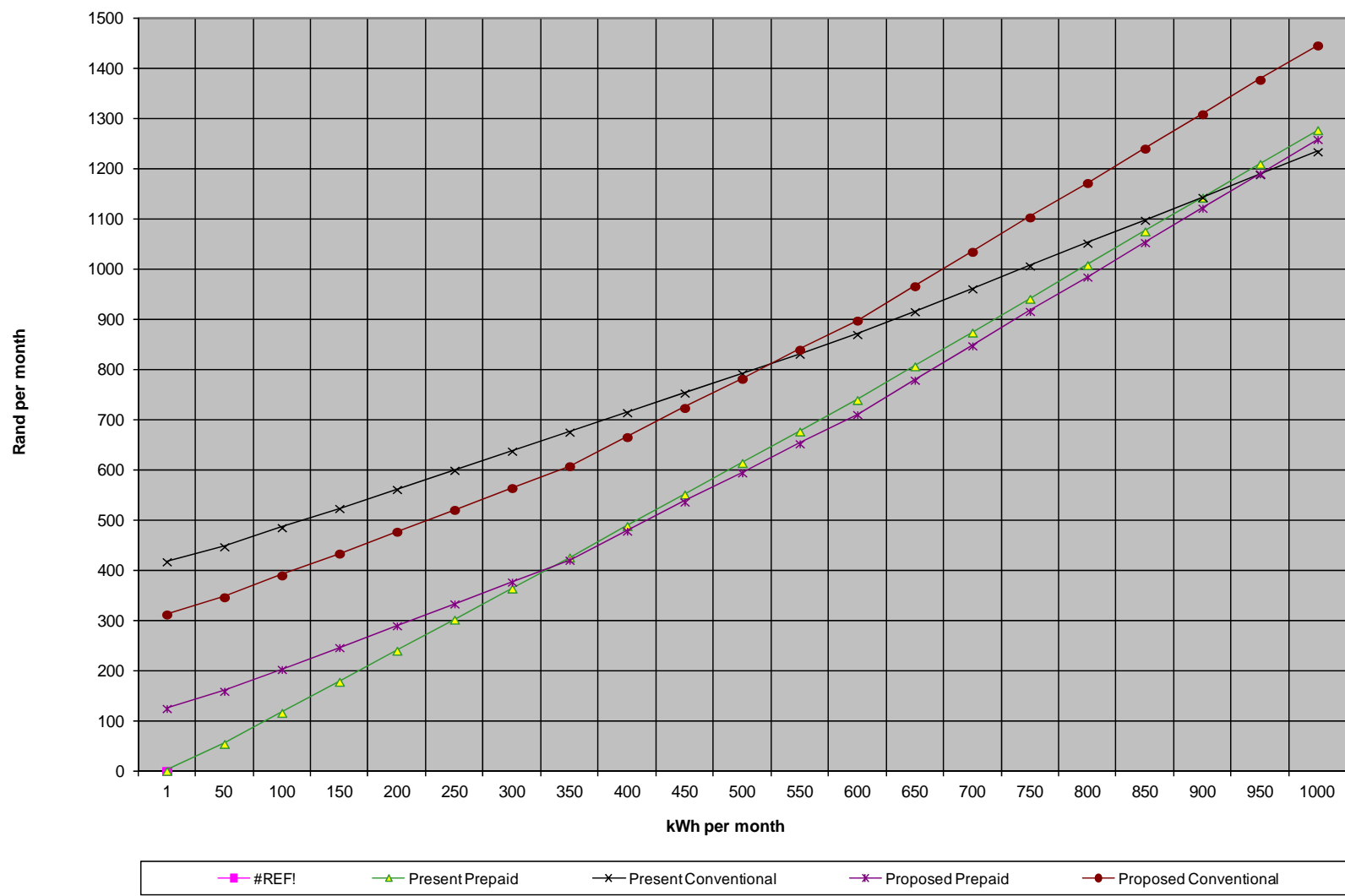




COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper limit	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	60			60	60	60	60		
kVA :	13.8			13.8	13.8	13.8	13.8		
No. of phases:	1			1	1	1	1		
Basic/Service Charge:		0.00	0.00	0.00	417.00	124.71	312.00	#DIV/0!	-25.18%
kWh Block 1: 0-50		0.6400	0.7000	1.0962	0.6113	0.7000	0.7000	-36.14%	14.51%
kWh Block 2: 51-350		0.8200	0.8700	1.2378	0.7609	0.8700	0.8700	-29.71%	14.34%
kWh Block 3: 351-600		1.1100	1.1700	1.2546	0.7772	1.1600	1.1600	-7.54%	49.25%
kWh Block 4: > 600		1.3300	1.3800	1.3435	0.9104	1.3700	1.3700	1.97%	50.48%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.10	417.61	125.41	312.70	11340.28%	-25.12%			
50	54.81	447.57	159.71	347.00	191.39%	-22.47%			
100	116.70	485.61	203.21	390.50	74.13%	-19.59%			
150	178.59	523.66	246.71	434.00	38.14%	-17.12%			
200	240.48	561.70	290.21	477.50	20.68%	-14.99%			
250	302.37	599.75	333.71	521.00	10.36%	-13.13%			
300	364.26	637.79	377.21	564.50	3.55%	-11.49%			
350	426.15	675.84	420.71	608.00	-1.28%	-10.04%			
400	488.88	714.70	478.71	666.00	-2.08%	-6.81%			
450	551.61	753.56	536.71	724.00	-2.70%	-3.92%			
500	614.34	792.42	594.71	782.00	-3.20%	-1.31%			
550	677.07	831.28	652.71	840.00	-3.60%	1.05%			
600	739.80	870.14	710.71	898.00	-3.93%	3.20%			
650	806.98	915.66	779.21	966.50	-3.44%	5.55%			
700	874.15	961.18	847.71	1035.00	-3.02%	7.68%			
750	941.33	1006.70	916.21	1103.50	-2.67%	9.62%			
800	1008.50	1052.22	984.71	1172.00	-2.36%	11.38%			
850	1075.68	1097.74	1053.21	1240.50	-2.09%	13.01%			
900	1142.85	1143.26	1121.71	1309.00	-1.85%	14.50%			
950	1210.03	1188.78	1190.21	1377.50	-1.64%	15.88%			
1000	1277.20	1234.30	1258.71	1446.00	-1.45%	17.15%			
1050	1344.38	1279.82	1327.21	1514.50	-1.28%	18.34%			
1100	1411.55	1325.34	1395.71	1583.00	-1.12%	19.44%			
1150	1478.73	1370.86	1464.21	1651.50	-0.98%	20.47%			
1200	1545.90	1416.38	1532.71	1720.00	-0.85%	21.44%			
1250	1613.08	1461.90	1601.21	1788.50	-0.74%	22.34%			
1300	1680.25	1507.42	1669.71	1857.00	-0.63%	23.19%			
1350	1747.43	1552.94	1738.21	1925.50	-0.53%	23.99%			



GRAPH 1: HESSEQUA: DOMESTIC 1 PHASE 31A to 63A



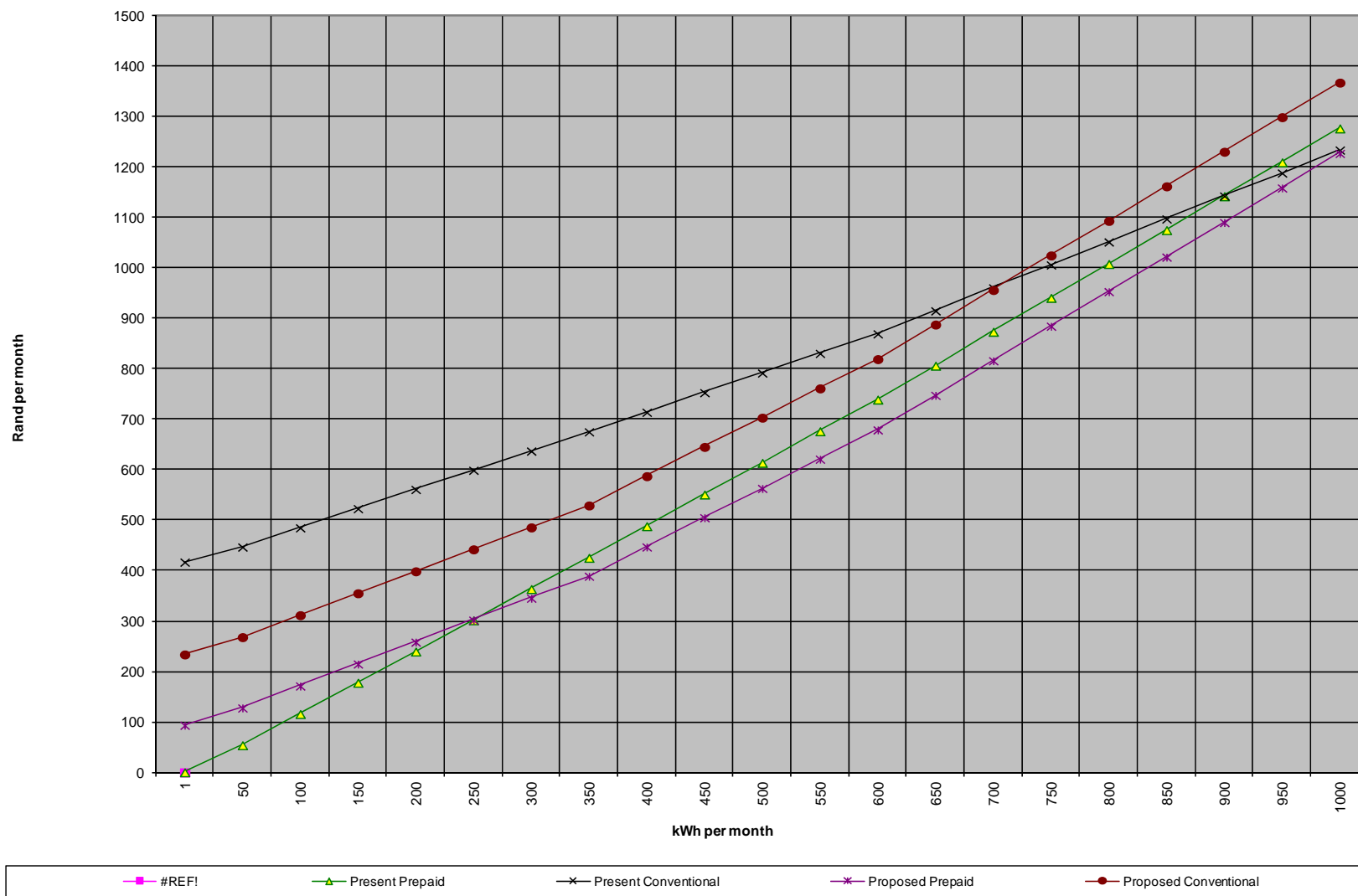




COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper limit	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	45			45	45	45	45		
kVA :	10.35			10.35	10.35	10.35	10.35		
No. of phases:	1			1	1	1	1		
Basic/Service Charge:		0.00	0.00	0.00	417.00	93.68	234.00	#DIV/0!	-43.88%
kWh Block 1: 0-50		0.6400	0.7000	1.0962	0.6113	0.7000	0.7000	-36.14%	14.51%
kWh Block 2: 51-350		0.8200	0.8700	1.2378	0.7609	0.8700	0.8700	-29.71%	14.34%
kWh Block 3: 351-600		1.1100	1.1700	1.2546	0.7772	1.1600	1.1600	-7.54%	49.25%
kWh Block 4: > 600		1.3300	1.3800	1.3435	0.9104	1.3700	1.3700	1.97%	50.48%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.10	417.61	94.38	234.70	8510.05%	-43.80%			
50	54.81	447.57	128.68	269.00	134.78%	-39.90%			
100	116.70	485.61	172.18	312.50	47.54%	-35.65%			
150	178.59	523.66	215.68	356.00	20.77%	-32.02%			
200	240.48	561.70	259.18	399.50	7.78%	-28.88%			
250	302.37	599.75	302.68	443.00	0.10%	-26.14%	22.23%	-20.53%	
300	364.26	637.79	346.18	486.50	-4.96%	-23.72%	13.41%	-18.45%	
350	426.15	675.84	389.68	530.00	-8.56%	-21.58%			
400	488.88	714.70	447.68	588.00	-8.43%	-17.73%			
450	551.61	753.56	505.68	646.00	-8.33%	-14.27%			
500	614.34	792.42	563.68	704.00	-8.25%	-11.16%			
550	677.07	831.28	621.68	762.00	-8.18%	-8.33%			
600	739.80	870.14	679.68	820.00	-8.13%	-5.76%			
650	806.98	915.66	748.18	888.50	-7.29%	-2.97%			
700	874.15	961.18	816.68	957.00	-6.57%	-0.43%			
750	941.33	1006.70	885.18	1025.50	-5.96%	1.87%			
800	1008.50	1052.22	953.68	1094.00	-5.44%	3.97%			
850	1075.68	1097.74	1022.18	1162.50	-4.97%	5.90%			
900	1142.85	1143.26	1090.68	1231.00	-4.56%	7.68%			
950	1210.03	1188.78	1159.18	1299.50	-4.20%	9.31%			
1000	1277.20	1234.30	1227.68	1368.00	-3.88%	10.83%			
1050	1344.38	1279.82	1296.18	1436.50	-3.58%	12.24%			
1100	1411.55	1325.34	1364.68	1505.00	-3.32%	13.56%			
1150	1478.73	1370.86	1433.18	1573.50	-3.08%	14.78%			
1200	1545.90	1416.38	1501.68	1642.00	-2.86%	15.93%			
1250	1613.08	1461.90	1570.18	1710.50	-2.66%	17.01%			
1300	1680.25	1507.42	1638.68	1779.00	-2.47%	18.02%			
1350	1747.43	1552.94	1707.18	1847.50	-2.30%	18.97%			



GRAPH 1A: DOMESTIC SINGLE PHASE 45A

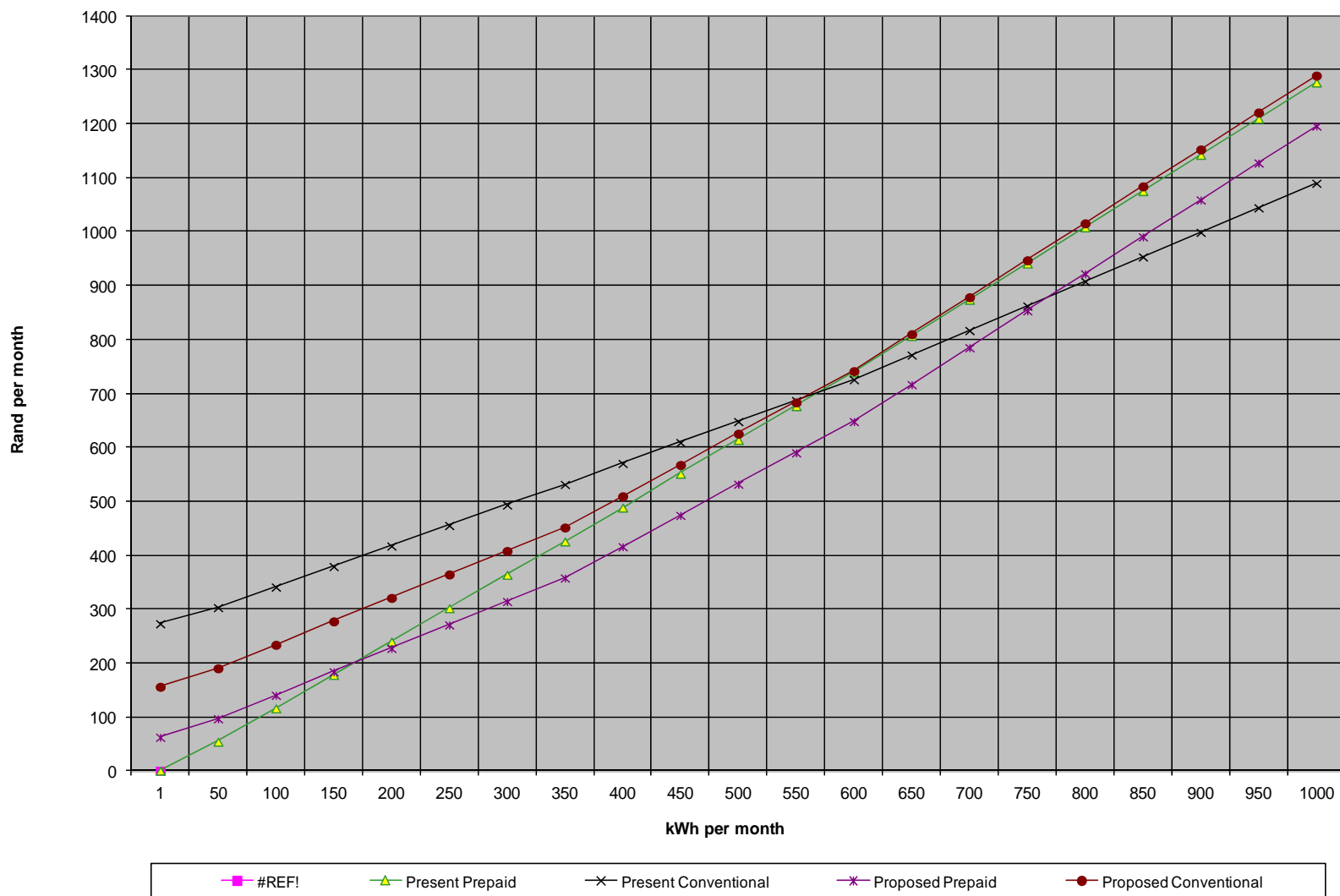




COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper limit	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	30			30	30	30	30		
kVA :	6.9			6.9	6.9	6.9	6.9		
No. of phases:	1			1	1	1	1		
Basic/Service Charge:		0.00	0.00	0.00	273.00	62.35	156.00	#DIV/0!	-42.86%
kWh Block 1: 0-50		0.6400	0.7000	1.0962	0.6113	0.7000	0.7000	-36.14%	14.51%
kWh Block 2: 51-350		0.8200	0.8700	1.2378	0.7609	0.8700	0.8700	-29.71%	14.34%
kWh Block 3: 351-600		1.1100	1.1700	1.2546	0.7772	1.1600	1.1600	-7.54%	49.25%
kWh Block 4: > 600		1.3300	1.3800	1.3435	0.9104	1.3700	1.3700	1.97%	50.48%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.10	273.61	63.05	156.70	5652.07%	-42.73%			
50	54.81	303.57	97.35	191.00	77.62%	-37.08%			
100	116.70	341.61	140.85	234.50	20.70%	-31.35%			
150	178.59	379.66	184.35	278.00	3.23%	-26.78%			
200	240.48	417.70	227.85	321.50	-5.25%	-23.03%			
250	302.37	455.75	271.35	365.00	-10.26%	-19.91%			
300	364.26	493.79	314.85	408.50	-13.56%	-17.27%			
350	426.15	531.84	358.35	452.00	-15.91%	-15.01%			
400	488.88	570.70	416.35	510.00	-14.84%	-10.64%			
450	551.61	609.56	474.35	568.00	-14.01%	-6.82%			
500	614.34	648.42	532.35	626.00	-13.35%	-3.46%			
550	677.07	687.28	590.35	684.00	-12.81%	-0.48%			
600	739.80	726.14	648.35	742.00	-12.36%	2.18%			
650	806.98	771.66	716.85	810.50	-11.17%	5.03%			
700	874.15	817.18	785.35	879.00	-10.16%	7.57%			
750	941.33	862.70	853.85	947.50	-9.29%	9.83%			
800	1008.50	908.22	922.35	1016.00	-8.54%	11.87%			
850	1075.68	953.74	990.85	1084.50	-7.89%	13.71%			
900	1142.85	999.26	1059.35	1153.00	-7.31%	15.39%			
950	1210.03	1044.78	1127.85	1221.50	-6.79%	16.92%			
1000	1277.20	1090.30	1196.35	1290.00	-6.33%	18.32%			
1050	1344.38	1135.82	1264.85	1358.50	-5.92%	19.61%			
1100	1411.55	1181.34	1333.35	1427.00	-5.54%	20.80%			
1150	1478.73	1226.86	1401.85	1495.50	-5.20%	21.90%			
1200	1545.90	1272.38	1470.35	1564.00	-4.89%	22.92%			
1250	1613.08	1317.90	1538.85	1632.50	-4.60%	23.87%			
1300	1680.25	1363.42	1607.35	1701.00	-4.34%	24.76%			
1350	1747.43	1408.94	1675.85	1769.50	-4.10%	25.59%			



DRAPH 1B: HESSEQUADOMESTIC SINGLE PHASE 30A

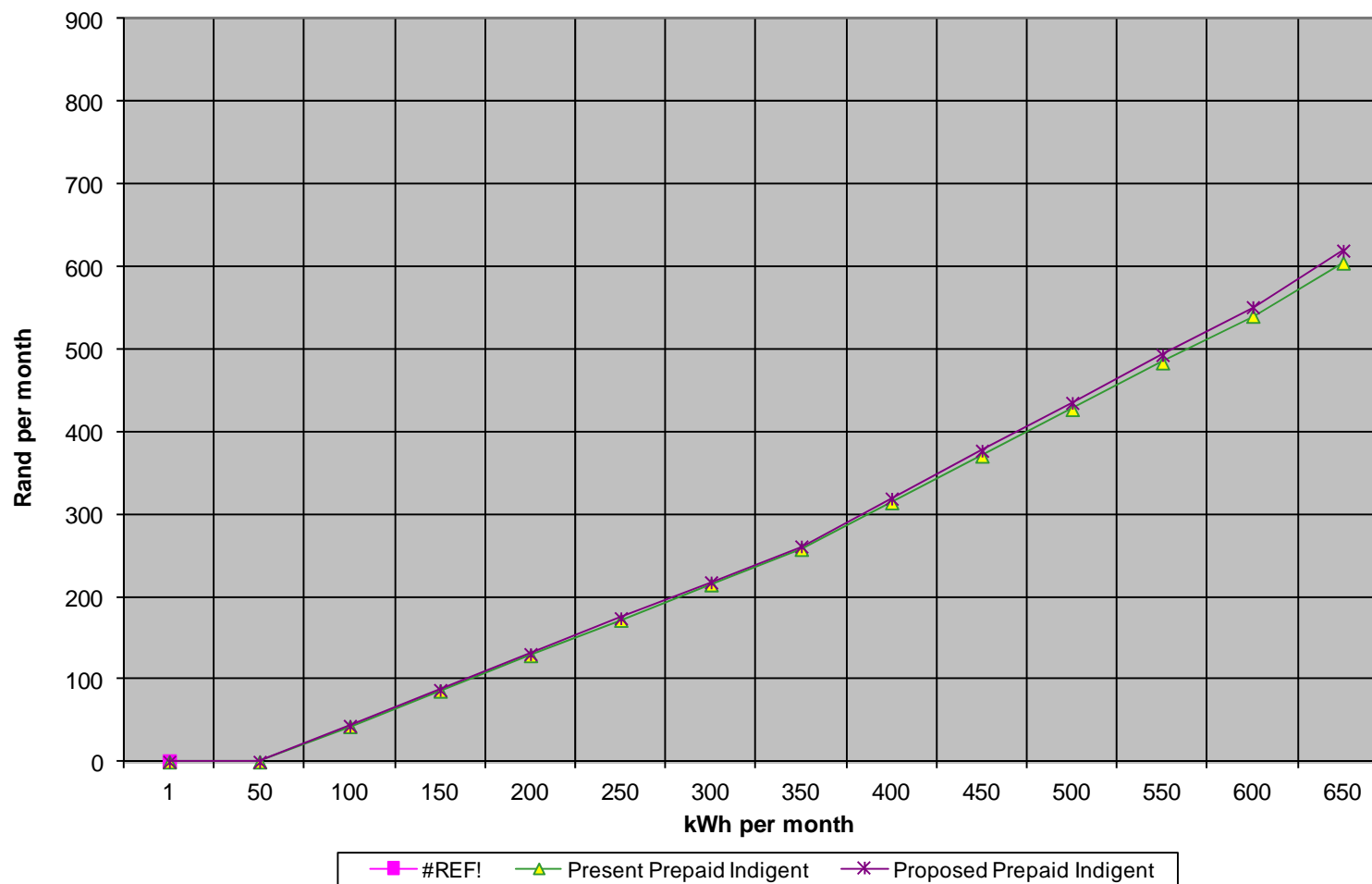




COMPARISON OF VARIOUS TARIFFS							
Tariff Description:	Load factor	NERSA lower	NERSA upper limit	Present Prepaid Indigent	Proposed Prepaid Indigent		
Ampere:	20			20	20		
kVA :	4.6			4.6	4.6		
No. of phases:	1			1	1		
Basic/Service Charge:		0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
kWh Block 1: 0-50		0.6400	0.7000	0.0000	0.0000	#DIV/0!	#DIV/0!
kWh Block 2: 51-350		0.8200	0.8700	0.8586	0.8700	1.33%	#DIV/0!
kWh Block 3: 351-600		1.1100	1.1700	1.1300	1.1600	2.65%	#DIV/0!
kWh Block 4: > 600		1.3300	1.3800	1.2900	1.3700	6.20%	#DIV/0!
kVA Charge:		0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	G	(G-E)/E				
kWh	Present Prepaid Indigent	Proposed Prepaid Indigent					
1	0.00	0.00	#DIV/0!				
50	0.00	0.00	#DIV/0!				
100	42.93	43.50	1.33%				
150	85.86	87.00	1.33%				
200	128.79	130.50	1.33%				
250	171.72	174.00	1.33%				
300	214.65	217.50	1.33%				
350	257.58	261.00	1.33%				
400	314.08	319.00	1.57%				
450	370.58	377.00	1.73%				
500	427.08	435.00	1.85%				
550	483.58	493.00	1.95%				
600	540.08	551.00	2.02%				
650	604.58	619.50	2.47%				



GRAPH 2: HESSEQUA: DOMESTIC PRE-PAID 1 PHASE INDIGENT





## COMPARISON OF VARIOUS TARIFFS

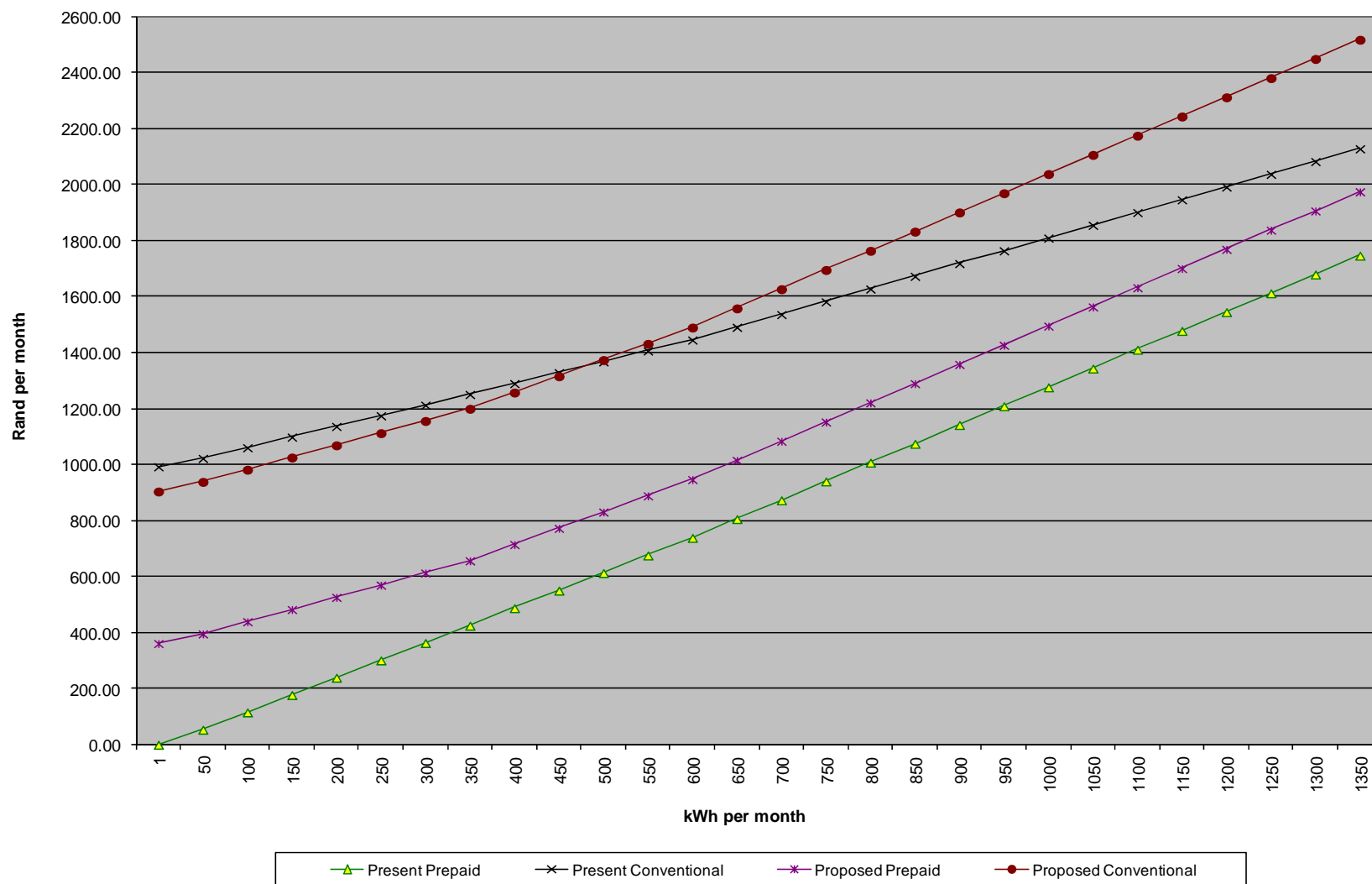
Tariff Description:	Load factor	NERSA lower	NERSA upper limit	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	60			60	60	60	60		
kVA :	41.4			41.4	41.4	41.4	41.4		
No. of phases:	3			3	3	3	3		
Basic/Service Charge:		0.00	0.00	0.00	993.00	361.96	904.80	#DIV/0!	-8.88%
kWh Block 1: 0-50		0.6400	0.7000	1.0962	0.6113	0.7000	0.7000	-36.14%	14.51%
kWh Block 2: 51-350		0.8200	0.8700	1.2378	0.7609	0.8700	0.8700	-29.71%	14.34%
kWh Block 3: 351-600		1.1100	1.1700	1.2546	0.7772	1.1600	1.1600	-7.54%	49.25%
kWh Block 4: > 600		1.3300	1.3800	1.3435	0.9104	1.3700	1.3700	1.97%	50.48%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!

A	E	F	G	H	(G-E)/E	(H-F)/F
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
1	1.10	993.61	362.66	905.50	32983.23%	-8.87%
50	54.81	1023.57	396.96	939.80	624.24%	-8.18%
100	116.70	1061.61	440.46	983.30	277.43%	-7.38%
150	178.59	1099.66	483.96	1026.80	170.99%	-6.63%
200	240.48	1137.70	527.46	1070.30	119.34%	-5.92%
250	302.37	1175.75	570.96	1113.80	88.83%	-5.27%
300	364.26	1213.79	614.46	1157.30	68.69%	-4.65%
350	426.15	1251.84	657.96	1200.80	54.40%	-4.08%
400	488.88	1290.70	715.96	1258.80	46.45%	-2.47%
450	551.61	1329.56	773.96	1316.80	40.31%	-0.96%
500	614.34	1368.42	831.96	1374.80	35.42%	0.47%
550	677.07	1407.28	889.96	1432.80	31.44%	1.81%
600	739.80	1446.14	947.96	1490.80	28.14%	3.09%
650	806.98	1491.66	1016.46	1559.30	25.96%	4.53%
700	874.15	1537.18	1084.96	1627.80	24.12%	5.90%
750	941.33	1582.70	1153.46	1696.30	22.54%	7.18%
800	1008.50	1628.22	1221.96	1764.80	21.17%	8.39%
850	1075.68	1673.74	1290.46	1833.30	19.97%	9.53%
900	1142.85	1719.26	1358.96	1901.80	18.91%	10.62%
950	1210.03	1764.78	1427.46	1970.30	17.97%	11.65%
1000	1277.20	1810.30	1495.96	2038.80	17.13%	12.62%
1050	1344.38	1855.82	1564.46	2107.30	16.37%	13.55%
1100	1411.55	1901.34	1632.96	2175.80	15.69%	14.44%
1150	1478.73	1946.86	1701.46	2244.30	15.06%	15.28%
1200	1545.90	1992.38	1769.96	2312.80	14.49%	16.08%
1250	1613.08	2037.90	1838.46	2381.30	13.97%	16.85%
1300	1680.25	2083.42	1906.96	2449.80	13.49%	17.59%
1350	1747.43	2128.94	1975.46	2518.30	13.05%	18.29%





GRAPH 2A: HESSEQUA DOMESTIC 3 PHASE 31A to 63A



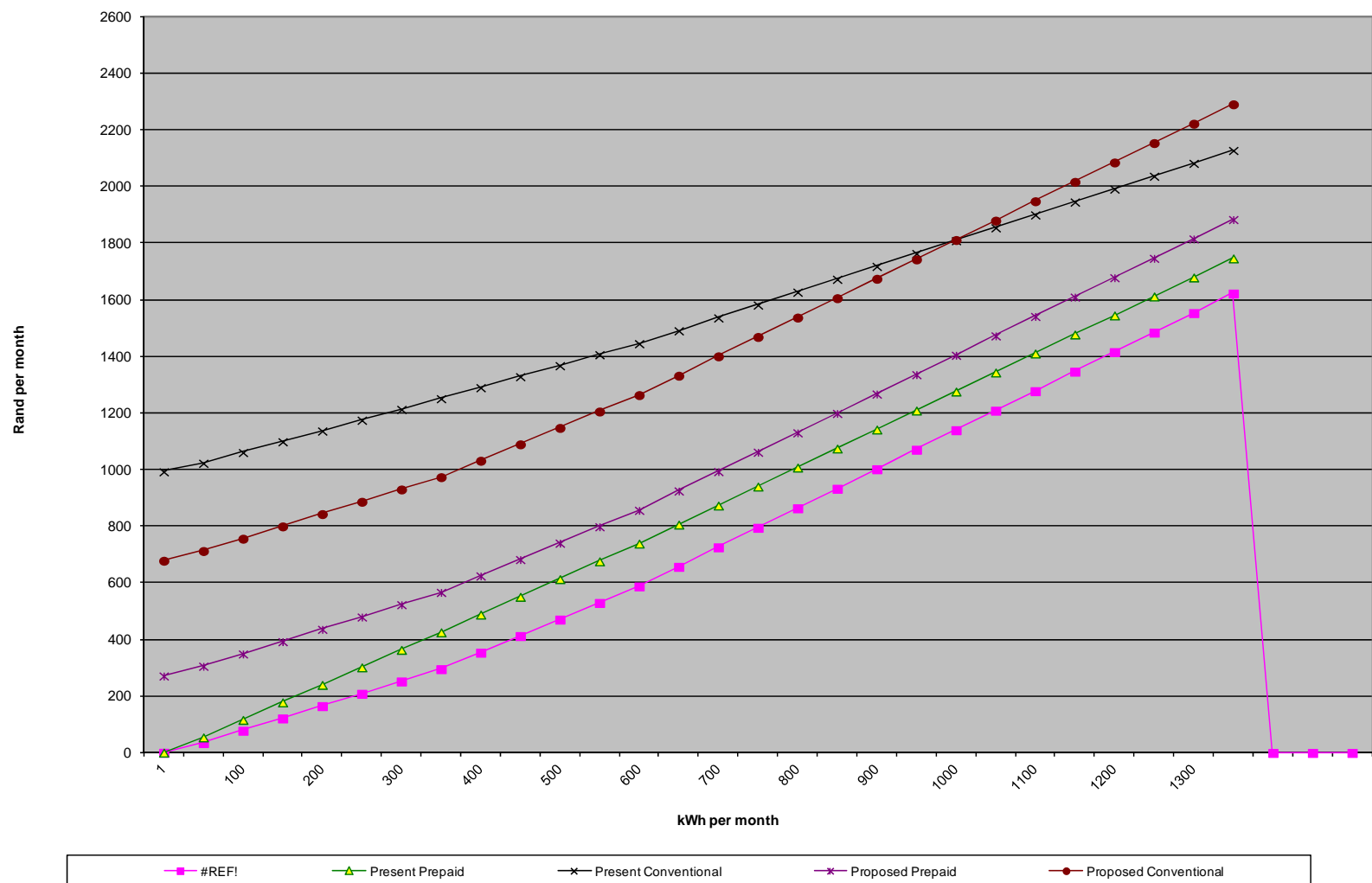


COMPARISON OF VARIOUS TARIFFS

Tariff Description:	Load factor	NERSA lower	NERSA upper limit	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
<b>Ampere:</b>	<b>45</b>			45	45	45	45		
<b>kVA :</b>	31.05			31.05	31.05	31.05	31.05		
<b>No. of phases:</b>	3			3	3	3	3		
<b>Basic/Service Charge:</b>		0.00	0.00	0.00	993.00	271.32	678.60	#DIV/0!	-31.66%
<b>kWh Block 1: 0-50</b>		0.6400	0.7000	1.0962	0.6113	0.7000	0.7000	-36.14%	14.51%
<b>kWh Block 2: 51-350</b>		0.8200	0.8700	1.2378	0.7609	0.8700	0.8700	-29.71%	14.34%
<b>kWh Block 3: 351-600</b>		1.1100	1.1700	1.2546	0.7772	1.1600	1.1600	-7.54%	49.25%
<b>kWh Block 4: &gt; 600</b>		1.3300	1.3800	1.3435	0.9104	1.3700	1.3700	1.97%	50.48%
<b>kVA Charge:</b>		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.10	993.61	272.02	679.30	24714.51%	-31.63%			
50	54.81	1023.57	306.32	713.60	458.87%	-30.28%			
100	116.70	1061.61	349.82	757.10	199.76%	-28.68%			
150	178.59	1099.66	393.32	800.60	120.23%	-27.20%			
200	240.48	1137.70	436.82	844.10	81.64%	-25.81%			
250	302.37	1175.75	480.32	887.60	58.85%	-24.51%			
300	364.26	1213.79	523.82	931.10	43.80%	-23.29%			
350	426.15	1251.84	567.32	974.60	33.13%	-22.15%			
400	488.88	1290.70	625.32	1032.60	27.91%	-20.00%	68%	-12%	
450	551.61	1329.56	683.32	1090.60	23.88%	-17.97%	59%	-11%	
500	614.34	1368.42	741.32	1148.60	20.67%	-16.06%	52%	-9%	
550	677.07	1407.28	799.32	1206.60	18.06%	-14.26%			
600	739.80	1446.14	857.32	1264.60	15.88%	-12.55%			
650	806.98	1491.66	925.82	1333.10	14.73%	-10.63%			
700	874.15	1537.18	994.32	1401.60	13.75%	-8.82%			
750	941.33	1582.70	1062.82	1470.10	12.91%	-7.11%			
800	1008.50	1628.22	1131.32	1538.60	12.18%	-5.50%			
850	1075.68	1673.74	1199.82	1607.10	11.54%	-3.98%			
900	1142.85	1719.26	1268.32	1675.60	10.98%	-2.54%			
950	1210.03	1764.78	1336.82	1744.10	10.48%	-1.17%			
1000	1277.20	1810.30	1405.32	1812.60	10.03%	0.13%			
1050	1344.38	1855.82	1473.82	1881.10	9.63%	1.36%			
1100	1411.55	1901.34	1542.32	1949.60	9.26%	2.54%			
1150	1478.73	1946.86	1610.82	2018.10	8.93%	3.66%			
1200	1545.90	1992.38	1679.32	2086.60	8.63%	4.73%			
1250	1613.08	2037.90	1747.82	2155.10	8.35%	5.75%			
1300	1680.25	2083.42	1816.32	2223.60	8.10%	6.73%			
1350	1747.43	2128.94	1884.82	2292.10	7.86%	7.66%			



GRAPH 2B DOMESTIC THREE PHASE 45A

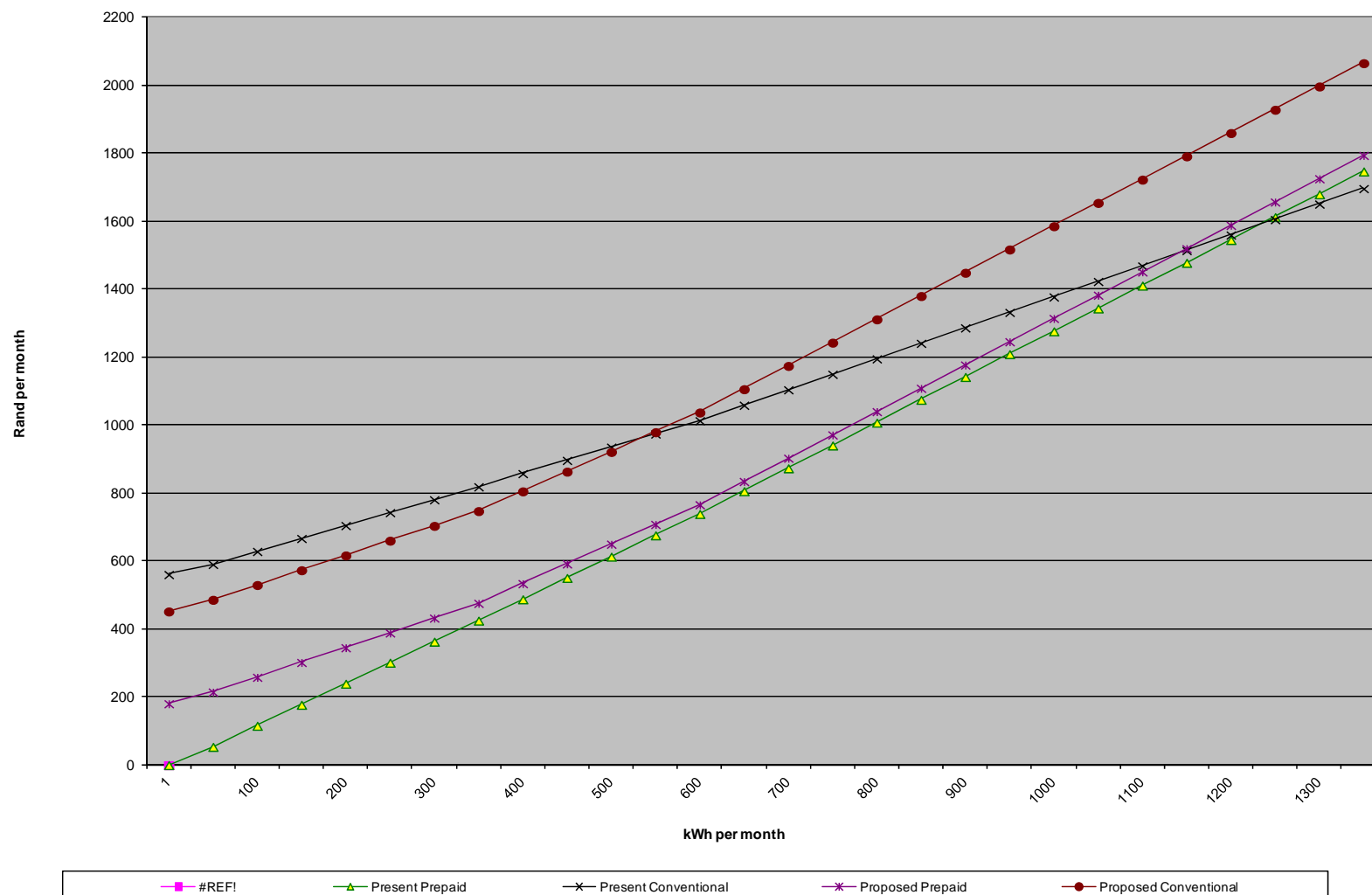




COMPARISON OF VARIOUS TARIFFS									
Tariff Description:	Load factor	NERSA lower	NERSA upper limit	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional		
Ampere:	30			30	30	30	30		
kVA :	20.7			20.7	20.7	20.7	20.7		
No. of phases:	3			3	3	3	3		
Basic/Service Charge:		0.00	0.00	0.00	561.00	180.98	452.40	#DIV/0!	-19.36%
kWh Block 1: 0-50		0.6400	0.7000	1.0962	0.6113	0.7000	0.7000	-36.14%	14.51%
kWh Block 2: 51-350		0.8200	0.8700	1.2378	0.7609	0.8700	0.8700	-29.71%	14.34%
kWh Block 3: 351-600		1.1100	1.1700	1.2546	0.7772	1.1600	1.1600	-7.54%	49.25%
kWh Block 4: > 600		1.3300	1.3800	1.3435	0.9104	1.3700	1.3700	1.97%	50.48%
kVA Charge:		0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	#DIV/0!
A	E	F	G	H	(G-E)/E	(H-F)/F			
kWh	Present Prepaid	Present Conventional	Proposed Prepaid	Proposed Conventional					
1	1.10	561.61	181.68	453.10	16473.54%	-19.32%			
50	54.81	591.57	215.98	487.40	294.05%	-17.61%			
100	116.70	629.61	259.48	530.90	122.35%	-15.68%			
150	178.59	667.66	302.98	574.40	69.65%	-13.97%			
200	240.48	705.70	346.48	617.90	44.08%	-12.44%			
250	302.37	743.75	389.98	661.40	28.97%	-11.07%			
300	364.26	781.79	433.48	704.90	19.00%	-9.84%			
350	426.15	819.84	476.98	748.40	11.93%	-8.71%			
400	488.88	858.70	534.98	806.40	9.43%	-6.09%			
450	551.61	897.56	592.98	864.40	7.50%	-3.69%			
500	614.34	936.42	650.98	922.40	5.96%	-1.50%			
550	677.07	975.28	708.98	980.40	4.71%	0.53%			
600	739.80	1014.14	766.98	1038.40	3.67%	2.39%			
650	806.98	1059.66	835.48	1106.90	3.53%	4.46%			
700	874.15	1105.18	903.98	1175.40	3.41%	6.35%			
750	941.33	1150.70	972.48	1243.90	3.31%	8.10%			
800	1008.50	1196.22	1040.98	1312.40	3.22%	9.71%			
850	1075.68	1241.74	1109.48	1380.90	3.14%	11.21%			
900	1142.85	1287.26	1177.98	1449.40	3.07%	12.60%			
950	1210.03	1332.78	1246.48	1517.90	3.01%	13.89%			
1000	1277.20	1378.30	1314.98	1586.40	2.96%	15.10%			
1050	1344.38	1423.82	1383.48	1654.90	2.91%	16.23%			
1100	1411.55	1469.34	1451.98	1723.40	2.86%	17.29%			
1150	1478.73	1514.86	1520.48	1791.90	2.82%	18.29%			
1200	1545.90	1560.38	1588.98	1860.40	2.79%	19.23%			
1250	1613.08	1605.90	1657.48	1928.90	2.75%	20.11%			
1300	1680.25	1651.42	1725.98	1997.40	2.72%	20.95%			
1350	1747.43	1696.94	1794.48	2065.90	2.69%	21.74%			



GRAPH 2A HESSEQUA DOMESTIC 3 PHASE 30A





# Water Tariffs



It is recommended that the water tariffs, i.e. the basic charges and usage tariffs be increased by 6% from 1 July 2013. Council is also referred to the tariffs in periods of drought which is also shown in the annexures. The tariff structure of the 2013/14 financial year has not been changed. The structure is designed to charge higher levels of consumption at a higher rate.

## PROPOSED WATER TARIFFS

The following table shows the impact of the proposed increases in water tariffs on the water charges for domestic and other consumers:

CATEGORY	CURRENT TARIFFS 2012/2013 Rand per kl (excl. vat)	PROPOSED TARIFFS 2013/2014 Rand per kl (excl. vat)	% INCREASE
<b><u>Residential</u></b>			
Water consumption: 1 - 15kl	4.30	4.60	6.98
Water consumption: 16 - 30kl	4.90	5.20	6.12
Water consumption: 31 - 40kl	5.40	5.70	5.56
Water consumption: 41 - 50kl	6.50	6.90	6.15
Water consumption: 51 - 70kl	7.60	8.10	6.58
Water consumption: >70kl	9.20	9.80	6.52
<b><u>Old Age Homes / Schools/ Sport Clubs</u></b>			
Water consumption: 1 - 70kl	3.80	4.00	5.26
Water consumption: 70 - 90kl	4.30	4.60	6.98
Water consumption: >90kl	5.40	5.70	5.56

The revenue and expenditure for the water account is as follows:

(excl. capital grants)	Budget 2012/13	Budget 2013/14
Total Water Revenue	23,438,077	25,049,478
Total Water Expenditure	22,206,435	21,403,129
<b>NETT PROFIT / (LOSS)</b>	1,231,642	3,646,349
<b>Percentage Gross Profit</b>	<b>5.55</b>	<b>17.04</b>



As can be seen from the above figures, the water department reflects a surplus in 2012/13 of R1 231 642, and a surplus in the 2013/2014 budget of R3 646 349.

This service is regarded as a trading service and has to show a surplus. Water consumption trends are still very volatile and it was difficult to project future water consumption patterns. This is a risk as far as income in the 2013/2014 budget concerned.

## Refuse Removal Tariffs



The service is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even making a small profit. It is recommended that the refuse removal tariffs be increased by 6% from 1 July 2013.

The revenue and expenditure of this service can be summarised as follows:

<i>(excl. capital grants)</i>	<i>Budget 2012/13</i>	<i>Budget 2013/14</i>
Total Refuse Revenue	12,200,259	13,030,549
Total Refuse Expenditure	10,956,747	11,397,772
<b>NETT PROFIT / (LOSS)</b>	1,243,512	1,632,777
<b>Percentage Gross Profit</b>	<b>11.35</b>	<b>14.33</b>

This nett surplus shows a small increase from 2012/13 (R1 243 512) to 2013/14 of R1 691 907.

The following table shows the impact of the proposed increases in Refuse Tariffs on the refuse charges for domestic and other consumers:

### Comparison between current waste removal fees and increases

REFUSE REMOVALS	PER UNIT	Tariff: 2012/2013	Tariff: 2013/2014	%
Domestic Households	Per month	R 71.00	R 75.00	5.63
Business/Commercial/Industrial				
Maximum of two removals per week	Per month	R 160.00	R 170.00	6.25
Bulk - Business/Commercial Industrial				
Maximum of three removals per week	Per month	R 355.00	R 376.00	5.92
Bulk - Business/Commercial Industrial				
Maximum of four to seven removals per week	Per month	R 711.00	R 754.00	6.05





# Sewerage Fees



The sewerage service is classified as an economic service. This service must be fully financed by its own tariffs and can also generate profit to subsidize property rates. It is recommended that the sewerage tariffs be increased by 7% from 1 July 2013.

The following is a summary of the income and expenditure of the sewerage service:

<i>(excl. capital grants)</i>	<i>Budget 2012/13</i>	<i>Budget 2013/14</i>
Total Sewerage Revenue	17,160,244	18,832,689
Total Sewerage Expenditure	16,716,091	17,258,272
<b>NETT PROFIT / (LOSS)</b>	444,153	1,574,417
<b>Percentage Gross Profit</b>	<b>2.66</b>	<b>9.12</b>

The following table compares the current and proposed tariffs:

## COMPARISON BETWEEN CURRENT SANITATION CHARGES AND INCREASES – (tariffs exclude vat)

<b>SEWERAGE</b>	<b>Unit</b>	<b>Tariff 2012/2013</b>	<b>Tariff 2013/2014</b>	<b>%</b>
<b>Availability Fees - Empty Stands</b>				
All Empty Stands - Sewerage Network	Per erf per year	R1 118.00	R1 196.00	6.98
All Empty Stands - Septic Tanks	Per erf per year	R 557.00	R 596.00	7.00
<b>Basic Per Connections</b>				
20mm water connection	Per month	R 93.00	R 100.00	7.53
25mm water connection	Per month	R 119.00	R 127.00	6.72
32mm water connection	Per month	R 166.00	R 178.00	7.23
40mm water connection	Per month	R 233.00	R 249.00	6.87
50mm water connection	Per month	R 338.00	R 362.00	7.10
80mm water connection	Per month	R 791.00	R 846.00	6.96
<b>Basic Per Connections - Septic tanks</b>				
Basic - All Septic Tank Consumers	Per erf per Month	R 46.00	R 49.00	6.52
<b>4.Conservancy / Septic Tanks - Withdrawals</b>				
Tariff - withdrawal - All Consumers	Per withdrawal	R 164.00	R 175.00	7.32
After hours	Per withdrawal	R 328.00	R 351.00	7.01



# Property Rates



Property rates cover the cost of the provision of general services. Determining an effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, and with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the ratable value (Section 17(h) of the MPRA). In addition to this rebate, a further R35 000 reduction on the market value of a property will be granted in terms of the councils own Property Rates Policy;
- 10 per cent rebate will be granted on all residential properties in private owned towns and farm properties used for residential and business purposes.
- 100% rebate will be granted to registered Category A indigents, (50% - Category B indigents).
- For pensioners the following rebates apply;

## REBATE PENSIONERS

Par 9.2.2.2 (a) INCOME: R0.000 - R3 000 PER MONTH		25%
Par 9.2.2.2 (b) INCOME: R3 001 - R8 000 PER MONTH		15%
(Persons 60 years and older)		

## ADDITIONAL TO ABOVE REBATES

Par 9.2.2.3 (a) 60 YEAR - 75 YEAR		25%
Par 9.2.2.3 (b) 76 YEAR - 85 YEAR		35%
Par 9.2.2.3 (c) 86 YEAR AND OLDER		45%

- The Municipality awards a 100 per cent grant-in-aid on the assessment rates of ratable properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a grant.
- Private Developments (Maintaining own services) 10%
- Rural – Residential, Business and Other 10%



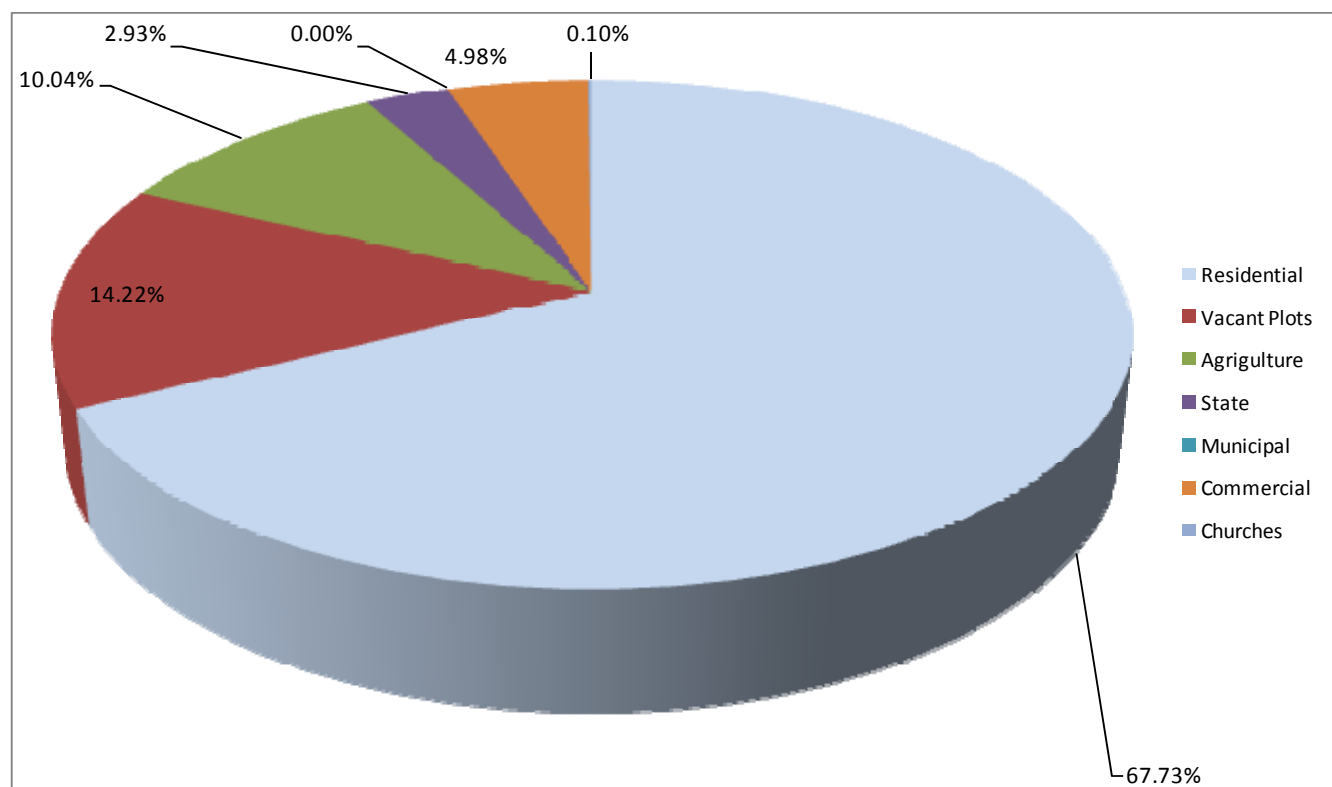


The categories of ratable properties for purposes of levying rates and the proposed rates for the 2013/14 financial year based on a 6 per cent increase from 1 July 2013 is set out below:

**COMPARISON OF PROPOSED RATES TO LEVIED FOR THE 2012/13 FINANCIAL YEAR**

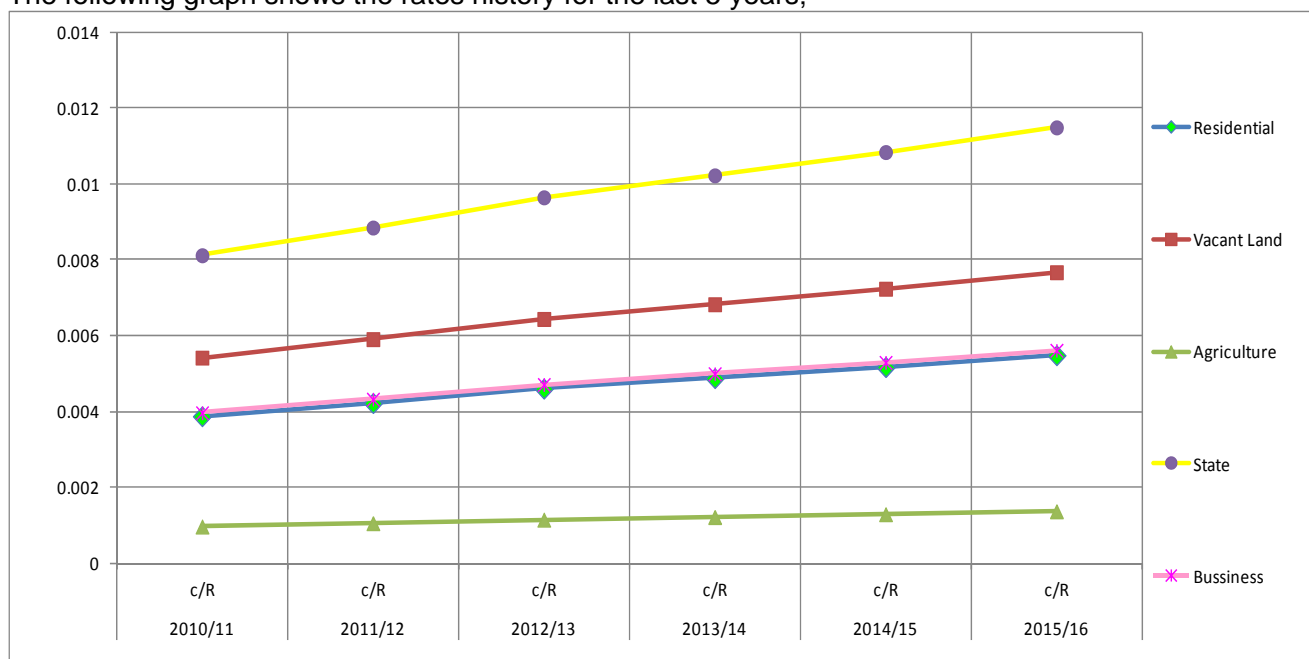
CATEGORY	TARIFF 2012/2013	PROPOSED TARIFF 2013/20	% INCREASE	INCOME
Residential Properties	0.004604	0.004972	8	40,519,441
State Owned Properties	0.009645	0.010417	8	1,750,368
Business, Commercial, Industrial	0.004713	0.005090	8	2,981,344
Agricultural - residential / bussiness	0.004604 / 0.004713	0.004972 / 0.005090	8	6,005,826
Vacant Land	0.006441	0.006956	8	8,508,571
Churches	0.004604	0.004972	8	60,778
<b>TOTAL</b>				<b>59,826,328</b>

The following graph shows the % income for each category;





The following graph shows the rates history for the last 5 years;



## Caravan Parks



(excl. capital grants)	Budget 2012/13	Budget 2013/14
Total Caravan Parks Revenue	7,784,600	8,407,368
Total Caravan Parks Expenditure	9,245,389	10,447,043
<b>NETT PROFIT / (LOSS)</b>	<b>-1,460,789</b>	<b>-2,039,675</b>
<b>Percentage Gross Profit/(Loss)</b>	<b>-15.80</b>	<b>-19.52</b>

Previously most of the Caravan Parks operated on a profit basis, however rising costs have caused these caravan parks to currently operate at a loss. After careful consideration, the budget committee at its meeting held on 19<sup>th</sup> March 2013, recommended that the possible sale of the caravan parks be investigated in future.



# Subsidies & Rebates



Specific attention was also given to the plight of indigents. With this in mind the following subsidies and rebates are recommended to Council.

## SUBSIDIES TO INDIGENT HOUSEHOLDS:

### CATEGORY A - Income per household – R3 000 p.m.

- Water – 6kl per household
- Electricity – 50Kwh per household
- 100% Discount – Rates, Sanitation, Refuse and Basic Services

### CATEGORY B - Income per household – R3 001 p.m. – R3 500 p.m

- Water – 6kl per household
- Electricity – 50Kwh per household, Basic exempt
- 50% Discount – Rates, Sanitation, Refuse and Basic Services

### OLD AGE HOMES

- R120 per person per month that qualify.

It is thus clear from the above that the budget of Council specifically tries to help indigents and pensioners in the town that cannot afford the higher municipal tariffs.

# New Tariffs

The following new tariffs have been incorporated in the Draft Budget:

## 1. SPORT CLUBS

<u>WATER TARIWE</u>	Eenheid	Tariewe 2012/2013		TARIEF KODE	Tariewe 2013/2014	
		BTW Uitgesluit	BTW Ingesluit		BTW Uitgesluit	BTW Ingesluit
		Rand	Rand		Rand	Rand
<u>8.6 Outehuse/Skole/Sportklubs</u>						
Basies - soos per 8.2	per maand					
Water Verbruik: 1 - 70 kl	per kl	R 3.80	R 4.33	WA07	R 4.00	R 4.56
Water Verbruik: 70 - 90 kl	per kl	R 4.30	R 4.90	WA07	R 4.60	R 5.24
Water Verbruik: > 90 kl	per kl	R 5.40	R 6.16	WA07	R 5.70	R 6.50



## 2. ACCOMMODATION ESTABLISHMENTS

<u>WATER TARIEWE</u>	Eenheid	Tariewe 2012/2013		TARIEF KODE	Tariewe 2013/2014	
		BTW Uitgesluit Rand	BTW Ingesluit Rand		BTW Uitgesluit Rand	BTW Ingesluit Rand
<b>8.1 BASIES FOOIE - AKKOMODASIE ONDERNEMINGS</b>						
8.1.1 Tarief - 1 - 3 eenhede: (Basic charge for one dwelling)	per maand	N.V.T	N.V.T	BW11	83.00	94.62
8.1.2 Tarief - 4 - 6 eenhede (Basic charge for 2 dwellings)	per maand	N.V.T	N.V.T	BW12	110.00	125.40
8.1.3 Tarief - 7 - 10 eenhede (Basic charge for 3 dwellings)	per maand	N.V.T	N.V.T	BW13	138.00	157.32
8.1.4 Tarief - 11 - 20 eenhede (Basic charge for 5 dwellings)	per maand	N.V.T	N.V.T	BW14	194.00	221.16
8.1.5 Tarief - 21 plus eenhede (Basic charge for 10 dwellings)	per maand	N.V.T	N.V.T	BW15	332.00	378.48
<u>RIOOL TARIEWE</u>	Eenheid	Tariewe 2012/2013		TARIE F KODE	Tariewe 2013/2014	
		BTW Uitgesluit Rand	BTW Ingesluit Rand		BTW Uitgesluit Rand	BTW Ingesluit Rand
<b>3.4. BASIES - AKKOMMODASIE ONDERNEMINGS</b>						
3.4.1 1 - 3 eenhede ( Basic charge for one dwelling)	Per erf per Maand	N.V.T	N.V.T	SE25	100.00	114.00
3.4.2 4 - 6 eenhede ( Basic charge for 2 dwellings)	Per erf per Maand	N.V.T	N.V.T	SE26	133.00	151.62
3.4.3 7 - 10 eenhede ( Basic charge for 3 dwellings)	Per erf per Maand	N.V.T	N.V.T	SE27	167.00	190.38
3.4.4 11 - 20 eenheid ( Basic charge for 5 dwellings)	Per erf per Maand	N.V.T	N.V.T	SE28	233.00	265.62
3.4.5 >20 eenheid ( Basic charge for 10 dwellings)	Per erf per Maand	N.V.T	N.V.T	SE29	400.00	456.00
<b>3.5. BASIES - AKKOMMODASIE ONDERNEMINGS (SUIGTENKS)</b>						
3.5.1 1 - 3 eenhede ( Basic charge for one dwelling)	Per erf per Maand	N.V.T	N.V.T	BSAK01	49.00	55.86
3.5.2 4 - 6 eenhede ( Basic charge for 2 dwellings)	Per erf per Maand	N.V.T	N.V.T	BSAK05	65.00	74.10
3.5.3 7 - 10 eenhede (Basic charge for 3 dwellings)	Per erf per Maand	N.V.T	N.V.T	BSAK10	82.00	93.48
3.5.4 11 - 20 eenheid ( Basic charge for 5 dwellings)	Per erf per Maand	N.V.T	N.V.T	BSAK20	114.00	129.96
3.5.5 >20 eenheid ( Basic charge for 10 dwellings)	Per erf per Maand	N.V.T	N.V.T	BSAK21	196.00	223.44
<u>VULLISVERWYDERING TARIEWE</u>	Eenheid	Tariewe 2012/2013		TARIE F KODE	Tariewe 2013/2014	
		BTW Uitgesluit Rand	BTW Ingesluit Rand		BTW Uitgesluit Rand	BTW Ingesluit Rand
<b>1.2 Akkomodasie Ondernemings</b>						
1.2.1 Tarief - maksimum van een verwydering per week	per maand	115.80	132.01	RF07	0.00	0.00
1 - 3 eenhede (Basic charge for one dwelling)	per maand	N.V.T	N.V.T	RF08	75.00	85.50
4 - 6 eenhede (Basic charge for 2 dwellings)	per maand	N.V.T	N.V.T	RF13	100.00	114.00
7 - 10 eenhede (Basic charge for 3 dwellings)	per maand	N.V.T	N.V.T	RF14	125.00	142.50
11 - 20 eenheid (Basic charge for 5 dwellings)	per maand	N.V.T	N.V.T	RF15	175.00	199.50
>20 eenheid (Basic charge for 10 dwellings)	per maand	N.V.T	N.V.T	RF17	300.00	342.00



## BUDGET RELATED POLICIES OF COUNCIL

The following policies are submitted annually as part of the budget documentation:

- ❖ Property Rates Policy
- ❖ Credit Control and Debt Collection Policy
- ❖ Indigent Policy
- ❖ Principles And Policy On Tariffs And Free Basic Services
- ❖ Cash Management & Investment Policy
- ❖ Asset Management Policy
- ❖ Virement Policy
- ❖ Municipal Supply Chain Management Policy

The following budget – related policies are not included in this annexure:

- Liquidity Policy
- Borrowing funds and Reserves Policy

(INCA is presently drafting the above policies which will be workshoped in April 2013. These policies will be included in the final budget related policies at the end of May 2013.

**HJ VIJOEN**

**CHIEF FINANCIAL OFFICER**







## 6. ANNUAL BUDGET TABLES - 6.1 Budget Summary

WC042 Hessequa - Table A1 Consolidated Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	41,826	42,821	47,330	52,445	51,964	51,964	51,964	56,190	60,274	63,891
Service charges	100,437	118,221	137,335	151,009	150,559	150,559	150,559	161,405	172,207	183,728
Investment revenue	5,897	3,967	3,614	4,020	3,020	3,020	3,020	2,520	2,425	2,230
Transfers recognised - operational	98,965	50,526	58,184	50,798	56,257	56,257	56,257	37,892	38,097	40,098
Other own revenue	10,743	23,870	12,772	12,474	12,474	12,474	12,474	12,792	14,356	18,120
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>257,868</b>	<b>239,406</b>	<b>259,235</b>	<b>270,745</b>	<b>274,273</b>	<b>274,273</b>	<b>274,273</b>	<b>270,799</b>	<b>287,359</b>	<b>308,066</b>
Employee costs	68,053	86,081	87,046	97,080	97,080	97,080	97,080	101,089	108,205	115,677
Remuneration of councillors	4,082	4,093	4,314	4,758	4,758	4,758	4,758	5,149	5,502	5,879
Depreciation & asset impairment	12,767	15,815	16,792	17,741	17,741	17,741	17,741	19,511	20,546	21,039
Finance charges	4,260	5,601	7,631	9,414	8,814	8,814	8,814	8,336	9,808	11,767
Materials and bulk purchases	35,832	44,874	55,775	63,667	63,628	63,628	63,628	68,996	74,838	81,199
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	127,428	83,826	90,261	85,955	90,104	90,104	90,104	78,522	78,742	82,771
<b>Total Expenditure</b>	<b>252,421</b>	<b>240,291</b>	<b>261,820</b>	<b>278,614</b>	<b>282,123</b>	<b>282,123</b>	<b>282,123</b>	<b>281,603</b>	<b>297,640</b>	<b>318,331</b>
<b>Surplus/(Deficit)</b>	<b>5,447</b>	<b>(885)</b>	<b>(2,584)</b>	<b>(7,868)</b>	<b>(7,850)</b>	<b>(7,850)</b>	<b>(7,850)</b>	<b>(10,804)</b>	<b>(10,281)</b>	<b>(10,265)</b>
Transfers recognised - capital	30,782	7,842	15,929	14,369	14,081	14,081	14,081	20,013	17,653	17,949
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>36,229</b>	<b>6,957</b>	<b>13,345</b>	<b>6,500</b>	<b>6,231</b>	<b>6,231</b>	<b>6,231</b>	<b>9,210</b>	<b>7,372</b>	<b>7,684</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>36,229</b>	<b>6,957</b>	<b>13,345</b>	<b>6,500</b>	<b>6,231</b>	<b>6,231</b>	<b>6,231</b>	<b>9,210</b>	<b>7,372</b>	<b>7,684</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	60,708	43,125	65,226	48,915	48,140	48,140	48,140	49,005	55,142	53,403
Transfers recognised - capital	33,643	7,842	14,823	14,369	14,107	14,107	14,107	20,013	17,653	17,949
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	13,931	17,796	21,608	16,250	16,139	16,139	16,139	24,781	34,065	31,100
Internally generated funds	13,134	17,487	28,796	18,296	17,894	17,894	17,894	4,210	3,424	4,353
<b>Total sources of capital funds</b>	<b>60,708</b>	<b>43,125</b>	<b>65,227</b>	<b>48,915</b>	<b>48,140</b>	<b>48,140</b>	<b>48,140</b>	<b>49,005</b>	<b>55,142</b>	<b>53,403</b>
<b>Financial position</b>										
Total current assets	95,469	100,006	66,866	35,401	36,557	36,557	36,557	44,413	51,097	48,057
Total non current assets	521,679	550,789	599,043	633,812	633,011	633,011	633,011	660,818	695,482	727,844
Total current liabilities	51,425	60,956	68,676	45,199	45,199	45,199	45,199	54,312	61,531	58,742
Total non current liabilities	68,277	92,139	86,188	115,540	116,164	116,164	116,164	133,532	160,337	184,723
Community wealth/Equity	497,445	497,701	511,045	508,474	508,204	508,204	508,204	517,388	524,712	532,436
<b>Cash flows</b>										
Net cash from (used) operating	15,072	24,796	30,684	26,330	27,763	27,763	27,763	35,883	35,014	20,521
Net cash from (used) investing	(60,666)	(39,928)	(64,889)	(47,913)	(47,112)	(47,112)	1,002	(48,003)	(53,140)	(48,403)
Net cash from (used) financing	12,078	26,358	(8,234)	6,218	6,218	6,218	6,218	14,062	23,456	17,856
Cash/cash equivalents at the year end	60,897	72,124	29,684	12,544	16,553	16,553	64,667	18,494	23,825	13,800
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	60,897	72,123	29,684	15,424	16,553	16,553	16,553	20,431	26,445	15,906
Application of cash and investments	5,452	58,505	11,683	16,887	16,910	16,910	16,910	17,558	23,167	11,228
Balance - surplus (shortfall)	55,445	13,618	18,001	(1,464)	(358)	(358)	(358)	2,873	3,278	4,678
<b>Asset management</b>										
Asset register summary (WDV)	122,638	550,763	599,018	633,789	632,988	632,988	660,797	660,797	695,463	727,827
Depreciation & asset impairment	12,767	15,815	16,792	17,741	17,741	17,741	19,511	19,511	20,546	21,039
Renewal of Existing Assets	27,868	26,974	41,139	16,978	16,872	16,872	16,872	15,051	16,035	17,876
Repairs and Maintenance	11,552	12,476	11,026	12,510	12,445	12,445	18,015	18,015	18,693	19,585
<b>Free services</b>										
Cost of Free Basic Services provided	10,359	9,136	10,906	13,477	13,477	1,292	13,825	13,825	14,711	15,660
Revenue cost of free services provided	14,568	15,438	16,850	20,695	20,695	20,695	22,027	22,027	23,365	24,793
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-



## 6.2 Budgeted financial performance (revenue and expenditure by standard classification)

WC042 Hessequa - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
Governance and administration		68,368	83,112	78,690	89,416	87,973	87,973	93,069	99,041	104,960
Executive and council		17,720	21,935	23,480	29,118	29,182	29,182	30,679	32,523	34,132
Budget and treasury office		49,421	51,022	53,640	58,685	57,204	57,204	60,996	65,245	69,472
Corporate services		1,227	10,154	1,570	1,614	1,587	1,587	1,393	1,273	1,356
Community and public safety		82,153	30,199	41,255	34,444	38,497	38,497	22,758	20,018	21,482
Community and social services		1,252	987	2,648	4,775	4,828	4,828	5,331	5,237	5,581
Sport and recreation		5,869	6,919	6,786	7,870	7,870	7,870	10,224	9,283	10,072
Public safety		4,675	5,056	5,280	4,839	4,839	4,839	5,130	5,439	5,767
Housing		70,357	17,237	26,542	16,960	20,960	20,960	2,072	58	62
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		14,600	9,559	7,286	6,595	7,988	7,988	9,467	5,372	16,478
Planning and development		1,430	4,545	2,163	1,980	1,980	1,980	1,913	3,018	6,087
Road transport		13,036	4,870	5,040	4,440	5,533	5,533	7,369	2,157	10,183
Environmental protection		133	144	83	175	475	475	185	197	209
Trading services		123,489	124,378	147,934	154,659	153,897	153,897	165,519	180,581	183,095
Electricity		67,502	80,089	88,538	94,706	94,340	94,340	104,572	111,619	118,597
Water		19,495	19,398	29,569	29,925	30,129	30,129	25,709	29,454	27,482
Waste water management		27,711	14,896	18,717	17,944	17,343	17,343	22,335	24,356	21,305
Waste management		8,782	9,995	11,110	12,084	12,084	12,084	12,903	15,152	15,711
Other	4	40	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>288,650</b>	<b>247,248</b>	<b>275,165</b>	<b>285,114</b>	<b>288,354</b>	<b>288,354</b>	<b>290,813</b>	<b>305,012</b>	<b>326,016</b>
<b>Expenditure - Standard</b>										
Governance and administration		50,686	62,694	62,260	71,824	70,182	70,182	72,592	75,002	79,531
Executive and council		22,836	34,259	29,473	32,414	31,754	31,754	32,290	32,229	34,044
Budget and treasury office		12,963	13,309	15,018	16,871	16,888	16,888	18,340	19,891	21,845
Corporate services		14,888	15,126	17,769	22,539	21,540	21,540	21,962	22,882	23,642
Community and public safety		91,507	43,237	53,870	48,818	53,014	53,014	37,617	37,260	39,108
Community and social services		4,969	5,597	6,006	7,160	7,407	7,407	9,016	9,151	9,522
Sport and recreation		9,904	11,839	12,570	14,703	14,667	14,667	15,611	16,432	17,216
Public safety		6,207	8,594	8,757	9,975	9,959	9,959	10,924	11,627	12,318
Housing		70,427	17,206	26,538	16,980	20,980	20,980	2,067	49	52
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		25,140	31,766	33,056	36,435	36,103	36,103	42,374	44,560	46,379
Planning and development		3,310	5,316	5,160	5,729	5,450	5,450	6,485	6,851	7,220
Road transport		20,332	25,401	27,087	29,319	29,100	29,100	35,037	36,856	38,304
Environmental protection		1,498	1,049	809	1,387	1,552	1,552	853	854	855
Trading services		82,907	101,378	111,256	119,503	120,792	120,792	127,033	138,756	151,168
Electricity		51,196	66,081	71,117	78,447	78,989	78,989	84,696	92,233	100,862
Water		14,101	14,735	18,809	18,383	19,179	19,179	18,203	20,067	22,348
Waste water management		10,410	11,287	11,966	12,838	13,018	13,018	13,770	15,384	15,601
Waste management		7,199	9,275	9,365	9,835	9,606	9,606	10,365	11,072	12,357
Other	4	2,180	1,216	1,378	2,033	2,033	2,033	1,987	2,063	2,144
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>252,421</b>	<b>240,291</b>	<b>261,820</b>	<b>278,614</b>	<b>282,123</b>	<b>282,123</b>	<b>281,603</b>	<b>297,640</b>	<b>318,331</b>
<b>Surplus/(Deficit) for the year</b>		<b>36,229</b>	<b>6,957</b>	<b>13,345</b>	<b>6,500</b>	<b>6,231</b>	<b>6,231</b>	<b>9,210</b>	<b>7,372</b>	<b>7,684</b>



### 6.3 Budgeted financial performance (revenue and expenditure by municipal vote)

WC042 Hessequa - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Revenue by Vote	1									
Vote 01 - Executive & Council		17,720	21,935	23,480	29,118	29,182	29,182	30,679	32,523	34,132
Vote 02 - Budget & Treasury Office		49,421	51,022	53,640	58,685	57,204	57,204	60,996	65,245	69,472
Vote 03 - Corporate Services		1,227	10,154	1,570	1,614	1,587	1,587	1,393	1,273	1,356
Vote 04 - Planning & Development		1,430	4,545	2,163	1,980	1,980	1,980	1,913	3,018	6,087
Vote 05 - Community & Social Services		1,252	987	2,648	4,775	4,828	4,828	5,331	5,237	5,581
Vote 06 - Housing		70,357	17,237	26,542	16,960	20,960	20,960	2,072	58	62
Vote 07 - Public Safety		4,675	5,056	5,280	4,839	4,839	4,839	5,130	5,439	5,767
Vote 08 - Sport & Recreation		5,869	6,919	6,786	7,870	7,870	7,870	10,224	9,283	10,072
Vote 09 - Environmental Protection		133	144	83	175	475	475	185	197	209
Vote 10 - Waste Management		8,782	9,995	11,110	12,084	12,084	12,084	12,903	15,152	15,711
Vote 11 - Waste Water Management		27,711	14,896	18,717	17,944	17,343	17,343	22,335	24,356	21,305
Vote 12 - Road Transport		13,036	4,870	5,040	4,440	5,533	5,533	7,369	2,157	10,183
Vote 13 - Water		19,495	19,398	29,569	29,925	30,129	30,129	25,709	29,454	27,482
Vote 14 - Electricity		67,502	80,089	88,538	94,706	94,340	94,340	104,572	111,619	118,597
Vote 15 - Other		40	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	288,650	247,248	275,165	285,114	288,354	288,354	290,813	305,012	326,016
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		22,836	34,259	29,473	32,414	31,754	31,754	32,290	32,229	34,044
Vote 02 - Budget & Treasury Office		12,963	13,309	15,018	16,871	16,888	16,888	18,340	19,891	21,845
Vote 03 - Corporate Services		14,888	15,126	17,769	22,539	21,540	21,540	21,962	22,882	23,642
Vote 04 - Planning & Development		3,310	5,316	5,160	5,729	5,450	5,450	6,485	6,851	7,220
Vote 05 - Community & Social Services		4,969	5,597	6,006	7,160	7,407	7,407	9,016	9,151	9,522
Vote 06 - Housing		70,427	17,206	26,538	16,980	20,980	20,980	2,067	49	52
Vote 07 - Public Safety		6,207	8,594	8,757	9,975	9,959	9,959	10,924	11,627	12,318
Vote 08 - Sport & Recreation		9,904	11,839	12,570	14,703	14,667	14,667	15,611	16,432	17,216
Vote 09 - Environmental Protection		1,498	1,049	809	1,387	1,552	1,552	853	854	855
Vote 10 - Waste Management		7,199	9,275	9,365	9,835	9,606	9,606	10,365	11,072	12,357
Vote 11 - Waste Water Management		10,410	11,287	11,966	12,838	13,018	13,018	13,770	15,384	15,601
Vote 12 - Road Transport		20,332	25,401	27,087	29,319	29,100	29,100	35,037	36,856	38,304
Vote 13 - Water		14,101	14,735	18,809	18,383	19,179	19,179	18,203	20,067	22,348
Vote 14 - Electricity		51,196	66,081	71,117	78,447	78,989	78,989	84,696	92,233	100,862
Vote 15 - Other		2,180	1,216	1,378	2,033	2,033	2,033	1,987	2,063	2,144
Total Expenditure by Vote	2	252,421	240,291	261,820	278,614	282,123	282,123	281,603	297,640	318,331
Surplus/(Deficit) for the year	2	36,229	6,957	13,345	6,500	6,231	6,231	9,210	7,372	7,684



## 6.4 Budgeted financial performance (revenue and expenditure)

WC042 Hessequa - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source												
Property rates	2		41,375	42,385	47,057	51,862	51,381	51,381	51,381	55,572	59,619	63,196
Property rates - penalties & collection charges			451	436	273	583	583	583	583	618	655	695
Service charges - electricity revenue	2		57,711	69,106	79,625	93,771	93,321	93,321	93,321	100,124	106,903	114,139
Service charges - water revenue	2		11,009	15,006	20,319	22,598	22,598	22,598	22,598	23,702	25,186	26,759
Service charges - sanitation revenue	2		10,134	11,543	13,503	17,094	17,094	17,094	17,094	18,777	20,001	21,305
Service charges - refuse revenue	2		8,709	9,781	11,034	12,021	12,021	12,021	12,021	12,835	13,673	14,566
Service charges - other			12,874	12,786	12,854	5,525	5,525	5,525	5,525	5,967	6,444	6,960
Rental of facilities and equipment			3,174	3,602	3,864	4,045	4,045	4,045	4,045	4,124	4,214	4,522
Interest earned - external investments			5,897	3,967	3,614	4,020	3,020	3,020	3,020	2,520	2,425	2,230
Interest earned - outstanding debtors			589	627	772	770	770	770	770	725	730	732
Dividends received												
Fines			2,570	2,676	2,891	2,500	2,500	2,500	2,500	2,637	2,793	2,959
Licences and permits			205	294	210	277	277	277	277	296	317	339
Agency services			1,199	1,221	1,314	1,248	1,248	1,248	1,248	1,320	1,397	1,478
Transfers recognised - operational			98,965	50,526	58,184	50,798	56,257	56,257	56,257	37,892	38,097	40,098
Other revenue	2		2,381	12,295	3,056	2,633	2,633	2,633	2,633	2,689	2,904	3,090
Gains on disposal of PPE			625	3,155	666	1,000	1,000	1,000	1,000	1,000	2,000	5,000
Total Revenue (excluding capital transfers and contributions)			257,868	239,406	259,235	270,745	274,273	274,273	274,273	270,799	287,359	308,066
Expenditure By Type												
Employee related costs	2		68,053	86,081	87,046	97,080	97,080	97,080	97,080	101,089	108,205	115,677
Remuneration of councillors			4,082	4,093	4,314	4,758	4,758	4,758	4,758	5,149	5,502	5,879
Debt impairment	3		2,106	3,393	2,912	3,089	3,089	3,089	3,089	3,275	3,471	3,679
Depreciation & asset impairment	2		12,767	15,815	16,792	17,741	17,741	17,741	17,741	19,511	20,546	21,039
Finance charges			4,260	5,601	7,631	9,414	8,814	8,814	8,814	8,336	9,808	11,767
Bulk purchases	2		35,832	44,874	55,775	63,667	63,628	63,628	63,628	68,996	74,838	81,199
Other materials	8											
Contracted services			803	3,172	3,236	4,210	4,106	4,106	4,106	4,383	4,602	4,834
Transfers and grants			-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5		124,519	77,261	83,766	78,656	82,908	82,908	82,908	70,865	70,668	74,258
Loss on disposal of PPE			-	-	347	-	-	-	-	-	-	-
Total Expenditure			252,421	240,291	261,820	278,614	282,123	282,123	282,123	281,603	297,640	318,331
Surplus/(Deficit)												
Transfers recognised - capital			5,447	(885)	(2,584)	(7,868)	(7,850)	(7,850)	(7,850)	(10,804)	(10,281)	(10,265)
Contributions recognised - capital			30,782	7,842	15,929	14,369	14,081	14,081	14,081	20,013	17,653	17,949
Contributed assets	6		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			36,229	6,957	13,345	6,500	6,231	6,231	6,231	9,210	7,372	7,684
Taxation												
Surplus/(Deficit) after taxation			36,229	6,957	13,345	6,500	6,231	6,231	6,231	9,210	7,372	7,684
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			36,229	6,957	13,345	6,500	6,231	6,231	6,231	9,210	7,372	7,684
Share of surplus/ (deficit) of associate	7											
Surplus/(Deficit) for the year			36,229	6,957	13,345	6,500	6,231	6,231	6,231	9,210	7,372	7,684



## 6.5 Budgeted Capital Expenditure by vote, standard classification and funding

WC042 Hessequa - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Capital expenditure - Vote</b>											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 05 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 08 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 13 - Water		-	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	6	1	-	-	-	-	12	-	3
Vote 02 - Budget & Treasury Office		17	54	217	335	294	294	294	98	20	11
Vote 03 - Corporate Services		1,811	2,075	1,956	2,740	2,590	2,590	2,590	1,099	404	431
Vote 04 - Planning & Development		-	-	-	4	4	4	4	-	10	6
Vote 05 - Community & Social Services		455	425	109	1,155	930	930	930	729	668	600
Vote 06 - Housing		-	24	-	-	-	-	-	-	-	-
Vote 07 - Public Safety		368	1,382	397	574	595	595	595	417	59	123
Vote 08 - Sport & Recreation		1,710	1,541	1,913	1,226	1,283	1,283	1,283	2,620	709	2,488
Vote 09 - Environmental Protection		14	-	-	-	25	25	25	-	-	-
Vote 10 - Waste Management		-	-	1,254	-	-	-	-	-	4,252	2,435
Vote 11 - Waste Water Management		16,732	3,934	7,891	5,745	5,134	5,134	5,134	8,122	5,587	1,631
Vote 12 - Road Transport		23,188	20,075	34,177	17,517	18,564	18,564	18,564	10,939	10,115	21,385
Vote 13 - Water		5,626	4,032	5,536	11,710	11,498	11,498	11,498	5,445	10,121	5,379
Vote 14 - Electricity		10,789	9,380	11,775	7,909	7,225	7,225	7,225	19,524	23,198	18,913
Vote 15 - Other		-	197	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		60,708	43,125	65,226	48,915	48,140	48,140	48,140	49,005	55,142	53,403
<b>Total Capital Expenditure - Vote</b>		60,708	43,125	65,226	48,915	48,140	48,140	48,140	49,005	55,142	53,403
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		1,828	2,136	2,174	3,075	2,884	2,884	2,884	1,209	424	445
Executive and council		-	6	1	-	-	-	-	12	-	3
Budget and treasury office		17	54	217	335	294	294	294	98	20	11
Corporate services		1,811	2,075	1,956	2,740	2,590	2,590	2,590	1,099	404	431
<b>Community and public safety</b>		2,532	3,372	2,419	2,955	2,807	2,807	2,807	3,766	1,436	3,210
Community and social services		455	425	109	1,155	930	930	930	729	668	600
Sport and recreation		1,710	1,541	1,913	1,226	1,283	1,283	1,283	2,620	709	2,488
Public safety		368	1,382	397	574	595	595	595	417	59	123
Housing		-	24	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		23,202	20,075	34,177	17,521	18,593	18,593	18,593	10,939	10,125	21,391
Planning and development		-	-	-	4	4	4	4	-	10	6
Road transport		23,188	20,075	34,177	17,517	18,564	18,564	18,564	10,939	10,115	21,385
Environmental protection		14	-	-	-	25	25	25	-	-	-
<b>Trading services</b>		33,146	17,345	26,455	25,365	23,857	23,857	23,857	33,091	43,157	28,357
Electricity		10,789	9,380	11,775	7,909	7,225	7,225	7,225	19,524	23,198	18,913
Water		5,626	4,032	5,536	11,710	11,498	11,498	11,498	5,445	10,121	5,379
Waste water management		16,732	3,934	7,891	5,745	5,134	5,134	5,134	8,122	5,587	1,631
Waste management		-	-	1,254	-	-	-	-	-	4,252	2,435
Other		-	197	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	60,708	43,125	65,226	48,915	48,140	48,140	48,140	49,005	55,142	53,403
<b>Funded by:</b>											
National Government		9,006	6,742	12,727	14,188	13,900	13,900	13,900	17,991	17,653	17,949
Provincial Government		1,599	110	2,096	181	181	181	181	2,023	-	-
District Municipality		10	990	-	-	-	-	-	-	-	-
Other transfers and grants		23,028	-	-	-	26	26	26	-	-	-
<b>Transfers recognised - capital</b>	4	33,643	7,842	14,823	14,369	14,107	14,107	14,107	20,013	17,653	17,949
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	13,931	17,796	21,608	16,250	16,139	16,139	16,139	24,781	34,065	31,100
Internally generated funds		13,134	17,487	28,796	18,296	17,894	17,894	17,894	4,210	3,424	4,353
<b>Total Capital Funding</b>	7	60,708	43,125	65,227	48,915	48,140	48,140	48,140	49,005	55,142	53,403



## 6.6 Budgeted Financial Position

WC042 Hessequa - Table A6 Consolidated Budgeted Financial Position

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS												
Current assets												
Cash			6	2,102	9	1,122	1,122	1,122	1,122	6	8	12
Call investment deposits	1		62,440	70,021	34,239	14,302	15,431	15,431	15,431	20,425	26,437	15,894
Consumer debtors	1		28,043	24,146	28,173	18,754	18,781	18,781	18,781	22,754	23,415	30,908
Other debtors			4,083	2,918	3,653	382	382	382	382	382	382	380
Current portion of long-term receivables			2	2	2	2	2	2	2	2	2	2
Inventory	2		896	818	790	840	840	840	840	845	853	861
Total current assets			95,469	100,006	66,866	35,401	36,557	36,557	36,557	44,413	51,097	48,057
Non current assets												
Long-term receivables			28	26	24	23	23	23	23	21	19	17
Investments			-	-	-	-	-	-	-	-	-	-
Investment property			60,699	43,450	43,450	43,450	43,450	43,450	43,450	43,450	43,450	43,450
Investment in Associate			-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3		460,573	506,947	555,216	589,974	589,173	589,173	589,173	616,981	651,647	684,011
Agricultural			-	-	-	-	-	-	-	-	-	-
Biological			-	-	-	-	-	-	-	-	-	-
Intangible			379	366	352	366	366	366	366	366	366	366
Other non-current assets			-	-	-	-	-	-	-	-	-	-
Total non current assets			521,679	550,789	599,043	633,812	633,011	633,011	633,011	660,818	695,482	727,844
TOTAL ASSETS			617,148	650,796	665,909	669,213	669,568	669,568	669,568	705,231	746,580	775,901
LIABILITIES												
Current liabilities												
Bank overdraft	1		1,549	-	4,564	-	-	-	-	-	-	-
Borrowing	4		5,804	8,248	8,652	10,087	10,087	10,087	10,087	10,819	10,719	13,364
Consumer deposits			3,120	3,253	3,254	3,363	3,363	3,363	3,363	3,418	3,473	3,593
Trade and other payables	4		34,780	41,674	42,774	21,762	21,762	21,762	21,762	28,700	35,680	30,020
Provisions			6,173	7,781	9,431	9,987	9,987	9,987	9,987	11,374	11,659	11,765
Total current liabilities			51,425	60,956	68,676	45,199	45,199	45,199	45,199	54,312	61,531	58,742
Non current liabilities												
Borrowing			42,117	56,356	47,717	77,432	77,432	77,432	77,432	92,406	115,922	136,723
Provisions			26,160	35,783	38,471	38,108	38,732	38,732	38,732	41,126	44,415	48,000
Total non current liabilities			68,277	92,139	86,188	115,540	116,164	116,164	116,164	133,532	160,337	184,723
TOTAL LIABILITIES			119,702	153,095	154,864	160,740	161,364	161,364	161,364	187,844	221,868	243,465
NET ASSETS			5	497,446	497,701	511,045	508,474	508,204	508,204	517,388	524,712	532,436
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			464,517	454,767	494,547	495,590	495,320	495,320	495,320	505,864	513,912	520,569
Reserves	4		32,928	42,935	16,497	12,884	12,884	12,884	12,884	11,524	10,800	11,867
Minorities' interests			-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY			5	497,445	497,701	511,045	508,474	508,204	508,204	517,388	524,712	532,436



## 6.7 Budgeted Cash Flows

WC042 Hessequa - Table A7 Consolidated Budgeted Cash Flows

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other			139,194	175,482	192,743	214,927	213,996	213,996	213,996	225,017	240,172	255,772
Government - operating		1	97,743	50,165	58,184	50,798	56,231	56,231	56,231	37,892	38,097	40,098
Government - capital		1	30,782	7,842	15,929	14,369	14,081	14,081	14,081	20,013	17,653	17,949
Interest			6,938	5,031	3,614	4,020	3,020	3,020	3,020	2,520	2,425	2,230
Dividends												
Payments												
Suppliers and employees			(255,325)	(208,123)	(232,155)	(248,370)	(250,750)	(250,750)	(250,750)	(241,224)	(253,525)	(283,761)
Finance charges			(4,260)	(5,601)	(7,631)	(9,414)	(8,814)	(8,814)	(8,814)	(8,336)	(9,808)	(11,767)
Transfers and Grants		1										
NET CASH FROM/(USED) OPERATING ACTIVITIES			15,072	24,796	30,684	26,330	27,763	27,763	27,763	35,883	35,014	20,521
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			712	3,225	745	1,000	1,000	1,000	1,000	1,000	2,000	5,000
Decrease (Increase) in non-current debtors			198	(8)	-	2	2	2	2	2	2	-
Decrease (increase) other non-current receivables			-	-	(6)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(61,577)	(43,144)	(65,628)	(48,915)	(48,114)	(48,114)	-	(49,005)	(55,142)	(53,403)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(60,666)	(39,928)	(64,889)	(47,913)	(47,112)	(47,112)	1,002	(48,003)	(53,140)	(48,403)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing			12,012	26,224	-	16,250	16,250	16,250	16,250	24,781	34,065	31,100
Increase (decrease) in consumer deposits			66	134	1	55	55	55	55	100	110	120
Payments												
Repayment of borrowing			-	-	(8,235)	(10,087)	(10,087)	(10,087)	(10,087)	(10,819)	(10,719)	(13,364)
NET CASH FROM/(USED) FINANCING ACTIVITIES			12,078	26,358	(8,234)	6,218	6,218	6,218	6,218	14,062	23,456	17,856
NET INCREASE/ (DECREASE) IN CASH HELD			(33,516)	11,226	(42,439)	(15,366)	(13,131)	(13,131)	34,983	1,941	5,331	(10,026)
Cash/cash equivalents at the year begin:		2	94,413	60,897	72,124	27,910	29,684	29,684	29,684	16,553	18,494	23,825
Cash/cash equivalents at the year end:		2	60,897	72,124	29,684	12,544	16,553	16,553	64,667	18,494	23,825	13,800



## 6.8 Cash Backed Reserve / Accumulated Surplus Reconciliation

WC042 Hessequa - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>											
Cash and investments available											
Cash/cash equivalents at the year end	1	60,897	72,124	29,684	12,544	16,553	16,553	64,667	18,494	23,825	13,800
Other current investments > 90 days		(0)	(1)	(0)	2,879	(1)	(1)	(48,115)	1,937	2,620	2,106
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>60,897</b>	<b>72,123</b>	<b>29,684</b>	<b>15,424</b>	<b>16,553</b>	<b>16,553</b>	<b>16,553</b>	<b>20,431</b>	<b>26,445</b>	<b>15,906</b>
Application of cash and investments											
Unspent conditional transfers		11,307	6,925	2,841	200	200	200	200	700	680	520
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5,898)	8,595	8,734	2,403	2,376	2,376	2,376	5,284	11,637	(1,209)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	43	42,985	107	14,284	14,334	14,334	14,334	11,574	10,850	11,917
<b>Total Application of cash and investments:</b>		<b>5,452</b>	<b>58,505</b>	<b>11,683</b>	<b>16,887</b>	<b>16,910</b>	<b>16,910</b>	<b>16,910</b>	<b>17,558</b>	<b>23,167</b>	<b>11,228</b>
<b>Surplus(shortfall)</b>		<b>55,445</b>	<b>13,618</b>	<b>18,001</b>	<b>(1,464)</b>	<b>(358)</b>	<b>(358)</b>	<b>(358)</b>	<b>2,873</b>	<b>3,278</b>	<b>4,678</b>





## 6.9 Asset Management

WC042 Hessequa - Table A9 Consolidated Asset Management

WCO42 Hessequa - Table A7 Consolidated Asset Management										
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	32,839	16,150	24,086	31,937	31,269	31,269	33,954	39,107	35,527
Infrastructure - Road transport		4,349	5,551	6,794	8,400	9,646	9,646	7,132	4,228	13,459
Infrastructure - Electricity		3,051	367	3,721	2,000	1,310	1,310	14,000	18,300	12,400
Infrastructure - Water		5,185	3,467	4,400	8,318	8,160	8,160	2,828	5,552	1,670
Infrastructure - Sanitation		15,862	1,052	4,647	4,214	3,579	3,579	4,571	4,459	-
Infrastructure - Other		-	-	75	-	-	-	-	150	100
Infrastructure		28,447	10,438	19,638	22,933	22,695	22,695	28,531	32,688	27,629
Community		1,762	1,851	1,322	1,724	1,480	1,480	1,020	850	1,355
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	1,050	1,050	1,050	-	-	-
Other assets	6	2,631	3,861	3,126	6,230	6,044	6,044	4,403	5,569	6,542
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	27,868	26,974	41,139	16,978	16,872	16,872	15,051	16,035	17,876
Infrastructure - Road transport		16,500	11,416	25,499	6,866	6,866	6,866	2,471	4,400	5,400
Infrastructure - Electricity		7,605	8,796	7,572	5,650	5,650	5,650	5,160	4,720	5,300
Infrastructure - Water		441	564	965	2,407	2,274	2,274	2,610	3,820	3,635
Infrastructure - Sanitation		112	1,697	2,394	795	878	878	1,985	765	667
Infrastructure - Other		-	-	-	-	-	-	-	1,602	1,315
Infrastructure		24,658	22,473	36,429	15,718	15,669	15,669	12,226	15,307	16,317
Community		903	524	1,371	580	705	705	2,540	518	1,367
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2,307	3,978	3,339	680	498	498	285	210	192
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4									
Infrastructure - Road transport		20,849	16,967	32,293	15,266	16,512	16,512	9,603	8,628	18,859
Infrastructure - Electricity		10,656	9,163	11,293	7,650	6,960	6,960	19,160	23,020	17,700
Infrastructure - Water		5,626	4,032	5,365	10,725	10,434	10,434	5,438	9,372	5,305
Infrastructure - Sanitation		15,974	2,749	7,041	5,009	4,458	4,458	6,556	5,224	667
Infrastructure - Other		-	-	75	-	-	-	-	1,752	1,415
Infrastructure		53,105	32,911	56,067	38,651	38,363	38,363	40,757	47,995	43,946
Community		2,665	2,375	2,694	2,304	2,185	2,185	3,560	1,368	2,722
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	1,050	1,050	1,050	-	-	-
Other assets	6	4,938	7,839	6,465	6,910	6,542	6,542	4,688	5,779	6,734
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	60,708	43,125	65,226	48,915	48,140	48,140	49,005	55,142	53,403
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	20,850	85,072	115,127	113,272	114,518	114,518	117,246	122,672	136,921
Infrastructure - Electricity		10,636	34,042	43,445	49,825	49,135	49,135	66,892	88,434	104,621
Infrastructure - Water		5,626	35,492	39,557	49,711	49,420	49,420	52,171	58,713	61,120
Infrastructure - Sanitation		15,925	53,379	59,192	64,158	63,607	63,607	67,394	68,233	65,143
Infrastructure - Other		-	298,963	297,895	313,008	312,493	312,493	313,278	313,595	316,206
Infrastructure		53,037	506,947	555,216	589,974	589,173	589,173	616,981	651,647	684,011
Community		773	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		60,699	43,450	43,450	43,450	43,450	43,450	43,450	43,450	43,450
Other assets		7,749	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		379	366	352	366	366	366	366	366	366
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	122,638	550,763	599,018	633,789	632,988	632,988	660,797	695,463	727,827
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	12,767	15,815	16,792	17,741	17,741	17,741	19,511	20,546	21,039
Repairs and Maintenance by Asset Class		11,552	12,476	11,026	12,510	12,445	12,445	18,015	18,693	19,585
Infrastructure - Road transport		2,530	2,801	2,008	2,326	2,326	2,326	2,384	2,200	2,325
Infrastructure - Electricity		1,482	1,439	1,557	1,468	1,468	1,468	2,704	2,876	3,075
Infrastructure - Water		323	634	328	451	516	516	3,400	3,614	3,844
Infrastructure - Sanitation		228	485	262	328	328	328	1,345	1,476	1,574
Infrastructure - Other		187	222	133	179	179	179	183	188	194
Infrastructure		4,750	5,582	4,288	4,752	4,817	4,817	10,017	10,355	11,011
Community		107	367	106	345	265	265	131	136	141
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	6,694	6,527	6,633	7,413	7,363	7,363	7,867	8,203	8,432
TOTAL EXPENDITURE OTHER ITEMS		24,319	28,291	27,819	30,250	30,186	30,186	37,526	39,239	40,624
Renewal of Existing Assets as % of total capex		45.9%	62.5%	63.1%	34.7%	35.0%	35.0%	30.7%	29.1%	33.5%
Renewal of Existing Assets as % of deprecn*		218.3%	170.6%	245.0%	95.7%	95.1%	95.1%	77.1%	78.0%	85.0%
R&M as a % of PPE		2.5%	2.5%	2.0%	2.1%	2.1%	2.1%	2.9%	2.9%	2.9%
Renewal and R&M as a % of PPE		32.0%	7.0%	9.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%



## 6.10 Basic service delivery measurement

WC042 Hessequa - Table A10 Consolidated basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		12,696	12,696	18,535	12,950	12,950	12,950	19,462	20,435	21,457
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	165	-	-	-	173	182	191
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		12,696	12,696	18,700	12,950	12,950	12,950	19,635	20,617	21,648
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	12,696	12,696	18,700	12,950	12,950	12,950	19,635	20,617	21,648
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		10,200	10,350	16,577	10,724	10,724	10,724	17,406	18,276	19,190
Flush toilet (with septic tank)		2,047	2,083	1,518	2,141	2,141	2,141	1,594	1,674	1,757
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	440	-	-	-	462	485	509
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		12,247	12,433	18,535	12,865	12,865	12,865	19,462	20,435	21,456
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	12,247	12,433	18,535	12,865	12,865	12,865	19,462	20,435	21,456
<b>Energy:</b>										
Electricity (at least min.service level)		4,881	4,996	4,749	5,157	5,157	5,157	4,986	5,236	5,498
Electricity - prepaid (min.service level)		7,605	7,801	9,713	8,034	8,034	8,034	10,199	10,709	11,244
Minimum Service Level and Above sub-total		12,486	12,797	14,462	13,191	13,191	13,191	15,185	15,945	16,742
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	12,486	12,797	14,462	13,191	13,191	13,191	15,185	15,945	16,742
<b>Refuse:</b>										
Removed at least once a week		12,464	-	19,077	13,040	13,040	13,040	20,031	21,032	22,084
Minimum Service Level and Above sub-total		12,464	-	19,077	13,040	13,040	13,040	20,031	21,032	22,084
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	12,464	-	19,077	13,040	13,040	13,040	20,031	21,032	22,084
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		3,299	4,375	5,970	5,000	5,000	5,000	5,100	5,100	5,100
Sanitation (free minimum level service)		3,298	4,204	4,729	5,000	5,000	5,000	5,100	5,100	5,100
Electricity/other energy (50kwh per household per month)		3,298	4,375	4,729	5,000	5,000	5,000	5,100	5,100	5,100
Refuse (removed at least once a week)		3,298	3,216	4,729	5,000	5,000	5,000	5,100	5,100	5,100
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		2,398	1,433	1,317	1,523	1,523	357	1,923	2,115	2,327
Sanitation (free sanitation service)		3,152	3,250	4,377	5,311	5,311	402	5,311	5,576	5,855
Electricity/other energy (50kwh per household per month)		2,270	1,710	2,119	2,406	2,406	200	2,354	2,570	2,807
Refuse (removed once a week)		2,539	2,742	3,092	4,238	4,238	332	4,238	4,450	4,672
Total cost of FBS provided (minimum social package)		10,359	9,136	10,906	13,477	13,477	1,292	13,825	14,711	15,660
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		2,771	3,030	3,354	3,578	3,578	3,578	3,793	4,021	4,262
Property rates (other exemptions, reductions and rebates)		919	992	1,118	1,306	1,306	1,306	1,174	1,237	1,304
Water		3,297	3,407	2,509	4,289	4,289	4,289	4,733	5,065	5,424
Sanitation		3,152	3,250	4,377	4,826	4,826	4,826	5,311	5,576	5,855
Electricity/other energy		1,583	1,710	2,119	2,406	2,406	2,406	2,354	2,570	2,807
Refuse		2,539	2,742	3,092	3,981	3,981	3,981	4,238	4,450	4,672
Municipal Housing - rental rebates		-	-	-	-	-	-	25	26	28
Housing - top structure subsidies		-	-	-	-	-	-	98	102	108
Other		307	307	280	309	309	309	302	318	333
Total revenue cost of free services provided (total social package)	6	14,568	15,438	16,850	20,695	20,695	20,695	22,027	23,365	24,793



## 6.11 Other Supporting Tables

WC042 Hessequa - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source															
Property rates	3,761	3,761	12,000	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	4,850	54,460	58,427	61,932
Property rates - penalties & collection charges	52	52	52	52	52	52	52	52	52	52	52	38	605	642	681
Service charges - electricity revenue	8,176	8,176	8,176	8,176	8,176	8,176	8,176	8,176	8,176	8,176	8,176	8,185	98,121	104,765	111,856
Service charges - water revenue	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,935	1,942	23,227	24,682	26,224
Service charges - sanitation revenue	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,538	18,401	19,601	20,879
Service charges - refuse revenue	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,050	12,578	13,400	14,275
Service charges - other	487	487	487	487	487	487	487	487	487	487	487	490	5,847	6,315	6,821
Rental of facilities and equipment	344	344	344	344	344	344	344	344	344	344	344	344	4,124	4,214	4,522
Interest earned - external investments	210	210	210	210	210	210	210	210	210	210	210	210	2,520	2,425	2,230
Interest earned - outstanding debtors	59	59	59	59	59	59	59	59	59	59	59	62	711	715	717
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	220	220	220	220	220	220	220	220	220	220	220	220	2,637	2,793	2,959
Licences and permits	25	25	25	25	25	25	25	25	25	25	25	25	296	317	339
Agency services	110	110	110	110	110	110	110	110	110	110	110	110	1,320	1,397	1,478
Transfer receipts - operational	15,716	890	-	2,454	189	7,190	-	1,444	10,008	-	-	-	37,892	38,097	40,098
Other revenue	220	220	220	220	220	220	220	220	220	220	220	266	2,689	2,904	3,090
Cash Receipts by Source	33,895	19,069	26,418	20,633	18,368	25,369	18,179	19,623	28,187	18,179	18,179	19,330	265,430	280,695	298,099
Other Cash Flows by Source															
Transfer receipts - capital	7,406	184	184	250	3,732	184	184	250	7,087	184	184	184	20,013	17,653	17,949
Contributions recognised - capital & Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	83	83	83	83	83	83	83	83	83	83	83	87	1,000	2,000	5,000
Short term loans	-	-	-	-	-	24,781	-	-	-	-	-	-	24,781	34,065	31,100
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	9	(0)	0	0	7	12	4	5	5	5	50	100	110	120
Decrease (Increase) in non-current debtors	-	-	-	-	1	0	-	-	0	0	0	0	2	2	-
Decrease (Increase) other non-current receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	41,389	19,345	26,685	20,966	22,184	50,424	18,458	19,961	35,362	18,451	18,451	19,651	311,326	334,524	352,269
Cash Payments by Type															
Employee related costs	7,673	7,673	7,673	7,673	13,366	7,973	7,673	7,673	7,673	7,673	7,673	7,673	98,069	104,915	112,091
Remuneration of councillors	429	429	429	429	429	429	429	429	429	429	429	429	5,149	5,502	5,879
Finance charges	-	-	-	-	-	4,168	-	-	-	-	-	-	4,168	8,336	11,767
Bulk purchases - Electricity	5,384	5,384	5,384	5,384	5,384	5,385	5,384	5,384	5,385	5,384	5,384	5,386	64,614	69,783	75,365
Bulk purchases - Water & Sewer	365	365	365	365	365	365	365	365	365	365	365	365	4,383	5,055	5,833
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	307	307	307	377	342	586	537	328	307	370	307	306	4,383	4,602	4,834
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6,824	5,614	6,137	5,614	5,614	6,137	5,614	5,614	6,060	5,684	5,663	6,291	70,865	70,668	74,258
Cash Payments by Type	20,983	19,772	20,297	19,842	25,500	25,044	20,003	19,793	20,219	19,906	19,822	24,617	255,798	270,333	290,027
Other Cash Flows/Payments by Type															
Capital assets	880	1,029	1,259	1,775	1,898	2,000	3,041	6,737	9,836	8,997	7,128	4,424	49,005	55,142	53,403
Repayment of borrowing	-	-	-	-	5,409	-	-	-	-	-	-	5,409	10,819	10,719	13,364
Other Cash Flows/Payments	-	21,762	-	-	-	-	-	-	-	-	-	(28,000)	(6,238)	(7,000)	5,500
Total Cash Payments by Type	21,863	42,564	21,556	21,617	32,808	27,044	23,043	26,530	30,056	28,903	26,950	6,451	309,384	329,194	362,294
NET INCREASE/(DECREASE) IN CASH HELD	19,526	(23,219)	5,129	(651)	(10,624)	23,380	(4,586)	(6,569)	5,306	(10,452)	(8,500)	13,200	1,941	5,331	(10,026)
Cash/cash equivalents at the month/year begin	16,553	36,079	12,860	17,989	17,338	6,714	30,095	25,509	18,940	24,246	13,794	5,294	16,553	18,494	23,825
Cash/cash equivalents at the month/year end:	36,079	12,860	17,989	17,338	6,714	30,095	25,509	18,940	24,246	13,794	5,294	18,494	18,494	23,825	13,800



## 6.12 Household Bills

WC042 Hessequa - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Rand/cent</b>											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		168.75	209.90	228.80	249.38	249.38	249.38	6.0%	269.32	285.48	302.60
Electricity: Basic levy		253.76	341.00	374.00	417.00	417.00	417.00	(42.4%)	312.00	331.66	352.55
Electricity: Consumption		162.00	537.00	733.00	817.30	817.30	817.30	37.5%	1,134.00	1,205.44	1,281.38
Water: Basic levy		42.98	47.25	72.00	78.00	78.00	78.00	6.4%	83.00	87.98	93.26
Water: Consumption		59.85	105.00	127.50	138.00	138.00	138.00	6.5%	147.00	155.82	165.17
Sanitation		74.52	80.08	86.25	93.00	93.00	93.00	7.5%	100.00	107.00	114.49
Refuse removal		56.96	61.25	66.00	71.00	71.00	71.00	5.6%	75.00	79.50	84.27
Other		-	-	-	-	-	-	-	-	-	-
sub-total		818.82	1,381.48	1,687.55	1,863.68	1,863.68	1,863.68	13.8%	2,120.32	2,252.87	2,393.73
VAT on Services		91.01	164.02	204.23	226.00	260.91	260.91	(5.1%)	259.14	275.44	292.76
Total large household bill:		909.83	1,545.50	1,891.78	2,089.68	2,124.59	2,124.59	13.9%	2,379.46	2,528.31	2,686.48
% increase/-decrease			69.9%	22.4%	10.5%	1.7%	-		12.0%	6.3%	6.3%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		168.75	145.31	158.40	172.65	172.65	172.65	6.0%	186.45	197.64	209.50
Electricity: Basic levy		253.76	341.00	374.00	417.00	417.00	417.00	(42.4%)	312.00	331.66	352.55
Electricity: Consumption		162.00	268.50	335.00	375.42	375.42	375.42	23.9%	470.00	499.61	531.09
Water: Basic levy		42.98	47.25	72.00	78.00	78.00	78.00	6.4%	83.00	87.98	93.26
Water: Consumption		59.85	87.50	105.00	113.50	113.50	113.50	6.6%	121.00	128.26	135.96
Sanitation		74.52	80.08	86.25	93.00	93.00	93.00	7.5%	100.00	107.00	114.49
Refuse removal		56.96	61.25	66.00	71.00	71.00	71.00	5.6%	75.00	79.50	84.27
Other		-	-	-	-	-	-	-	-	-	-
sub-total		818.82	1,030.89	1,196.65	1,320.57	1,320.57	1,320.57	2.0%	1,347.45	1,431.64	1,521.11
VAT on Services		91.01	123.98	145.36	160.70	160.70	160.70	(5.6%)	162.54	172.76	183.63
Total small household bill:		909.83	1,154.87	1,342.01	1,481.27	1,481.27	1,481.27	1.9%	1,509.99	1,604.40	1,704.73
% increase/-decrease			26.9%	16.2%	10.4%	-	-		1.9%	6.3%	6.3%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	88.00	-	95.92	95.92	6.0%	103.58	109.80	116.39
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		134.34	161.10	243.00	228.27	228.27	228.27	14.3%	261.00	277.44	294.92
Water: Basic levy		-	-	72.00	-	78.00	78.00	6.4%	83.00	87.98	93.26
Water: Consumption		43.54	49.00	58.50	63.20	63.20	63.20	6.6%	67.40	71.44	75.73
Sanitation		-	-	86.25	-	93.00	93.00	7.5%	100.00	107.00	114.49
Refuse removal		-	-	66.00	-	71.00	71.00	5.6%	75.00	79.50	84.27
Other		-	-	-	-	-	-	-	-	-	-
sub-total		177.88	210.10	613.75	291.47	629.39	629.39	136.7%	689.98	733.17	779.06
VAT on Services		24.90	29.41	73.61	40.81	119.56	119.56	(31.3%)	82.10	87.27	92.77
Total small household bill:		202.78	239.51	687.36	332.28	748.95	748.95	132.4%	772.08	820.44	871.83
% increase/-decrease			18.1%	187.0%	(51.7%)	125.4%	-		3.1%	6.3%	6.3%



## 7. SUPPORTING DOCUMENTATION

### 7.1 Budget – related Policies overview and amendments

#### OVERVIEW OF BUDGET – RELATED POLICIES

Proper budgets are prepared in accordance with approved policies. A budget-related policy is a municipal policy affecting or affected by the annual budget of the municipality. These policies are necessary for effective financial management and the achievement of priorities and strategic goals of the community. The budget-related policies are reviewed annually during the budget preparation process.

Below is a list of the budget-related policies, including the purpose, last approval date of policy and if any amendments need to be approved by council.

Policy Name	Purpose of Policy (what is included in the policy)	Last approved	Amendments to be approved (YES / NO)
Property Rates Policy	Prescribes uniform rates structures to give effect to its strategic objectives in terms of the IDP and Budget requirements	29/05/2012	YES
Credit Control and Debt Collection Policy	Sets a revenue collection target and outlines how the municipality will act against defaulters. Specifies the framework for providing relief from the burden of rates and tariffs to registered or otherwise identified indigents	29/05/2012	YES
Indigent Policy	To ensure that the subsidy scheme for indigent households forms part of the financial management system of Hessequa Municipality and to ensure that the same procedure is followed for each individual case.	29/05/2012	YES
Principles and Policy on Tariffs and Free Basic Services	Prescribes uniform tariff structures on the levying of fees for municipal services provided.	29/05/2012	YES



Cash Management and Investment Policy	The policy is aimed at gaining the optimal return on investments, without incurring undue risks, during those periods when cash revenues are not needed for capital or operational purposes.	29/05/2012	YES
Asset Management Policy	Includes capitalisation benchmarks, depreciation norms and maintenance requirements	29/05/2012	YES
Virement Policy	The process of transferring an approved budgetary provision from one operating cost element or capital project to another during a municipal financial year	29/05/2012	YES
Supply Chain Management Policy	Demand, acquisition, disposal and logistics around the procurement of goods and services	29/05/2012	YES



## 7.2 Vacant Posts 2013/2014

HESSEQUA MUNISIPALITEIT									
VAKANTE POSTE M.B.T BEDANKINGS,AFTREDE,MEDIESE ONGESKIKTHEID.									
DORP	AANTAL POSTE	DEPT		VAKANT	POS VLAK	SALARIS SKAAL	TOTALE KOSTE	MNDE BEGROOT	BESKRYWING
RIVERSDAL	1	151002	FINANSIES RIVERSDAL	VAKANT	T11	202,959	279,170	X12	HOOFKLERK AANKOPE(J BOOYSEN 0173)
RIVERSDAL	2	151002	FINANSIES RIVERSDAL	VAKANT	T12	214,616	293,514	X12	REKENMEESTER-BATE/VERSEKERING
RIVERSDAL	3	151002	FINANSIES RIVERSDAL	VAKANT	T12	214,616	293,514	X12	REKENMEESTER-FIN STATE/ODUIT BES
RIVERSDAL	4	151002	FINANSIES RIVERSDAL	VAKANT	T11	181,787	245,377	X12	ASSIST REKENM BEGROT & STATISTIEKE
RIVERSDAL	5	151002	FINANSIES RIVERSDAL	VAKANT	T11	181,787	245,377	X12	ASSIST REKENM BATES EN VERSEKERING
RIVERSDAL	6	151002	FINANSIES RIVERSDAL	VAKANT	T11	181,787	245,377	X12	ASSIST REKENM TENDER ADMIN
RIVERSDAL	7	151002	FINANSIES RIVERSDAL	VAKANT	T7	107,890	150,019	X12	KLERK VOORSIENINGSKANAAL (0291 M L MGENCE)
STILBAAI	8	151003	FINANSIES STILBAAI	VAKANT	T6	89,241	126,438	X12	KLERK(E J STOFFELS ST051)
HEIDELBERG	9	151004	FINANSIES HEIDELBERG	VAKANT	T6	89,241	126,438	X12	KLERK (M PIETERSEN ST207)
HEIDELBERG	10	151004	FINANSIES HEIDELBERG	VAKANT	T6	89,241	126,438	X12	KASSIERE (M B FEBRUARY H026)
RIVERSDAL	11	154010	HUMAN RESOURCES	VAKANT	T6	89,241	126,438	X12	PERSONELLKLERK (F ADAMS 0321)
RIVERSDAL	12	155010	IT / KORPORATIEF	VAKANT	T18	0	0	X12	BEST IT/KORPORATIEF (B R ELLMAN 0552)
STILBAAI	13	158503	KORPORATIEF	VAKANT	T3	67,142	97,087	X12	SKOONMAKER / TEEMAKER(MA ISAACS ST164)
RIVERSDAL	14	159002	GEMEENSKAPS	VAKANT	T7	107,890	149,858	X12	GEMEENSKAPSONTWIKKELAAR
RIVERSDAL	15	159002	GEMEENSKAPS	VAKANT	T7	107,890	149,858	X12	GEMEENSKAPSONTWIKKELAAR
RIVERSDAL	16	159002	GEMEENSKAPS	VAKANT	T7	107,890	149,858	X12	GEMEENSKAPSONTWIKKELAAR
RIVERSDAL	17	201010	TOWN PLANNING	VAKANT	T8	121473	171,299	X12	ASST OMGEWINGSBEAMPTTE
RIVERSDAL	18	201010	TOWN PLANNING	VAKANT	T11	181787	245,377	X12	ASST STADSBEPLANNER
RIVERSDAL	19	203010	LOCAL ECONOMIC DEVELOPM	VAKANT	T14	344,852	579,430	X12	HOOF EKONOMIESE ONTWIKKELING & TOERISME
RIVERSDAL	20	301002	COMM BIB	VAKANT	T11	181787	245,377	X12	BIBLIOTEKARESSE
RIVERSDAL	21	303002	MUSEUM	VAKANT	KONTR	57,585	64,283	X12	KURATRISSE (HMS KARSTENS 0532)
RIVERSDAL	22	401002	VERKEER	VAKANT	T3	67,142	97,087	X12	NUTSMAN WERKER PADTEKENS (P ROSSEAU 0126)
STILBAAI	23	451003	PARKE	VAKANT	T5	75,586	100,062	X12	LEIERWERKER (ST149 A W MANHO)
STILBAAI	24	451003	PARKE	VAKANT	T4	68743	89,099	X12	MASJENHANTEERDER
STILBAAI	25	451003	PARKE	VAKANT	T4	68743	89,099	X12	MASJENHANTEERDER
STILBAAI	26	451003	PARKE	VAKANT	T4	68743	89,099	X12	MASJENHANTEERDER
HEIDELBERG	27	451004	PARKE	VAKANT	T3	0	0	X12	ALG WERKER (H171 P M ROBERTS)
RIVERSDAL	28	457002	CAMPING SITES	VAKANT	T4	0	0	X12	KANTOOR ASSISTANT
GOURITSMO	29	457006	CAMPING SITES	VAKANT	T3	0	0	X12	ALG WERKER (SKOONMAKER)
RIVERSDAL	30	551002	SEWERAGE RIVERSDAL	VAKANT	T11	181787	245,500	X12	KOORDINEERDER: PROJEK BESTUUR(MIC GEFINANSIER)
STILBAAI	33	551003	SEWERAGE STILBAAI	VAKANT	T6	89,241	126,438	X12	SKOFMAN
HEIDELBERG	34	551004	SEWERAGE HEIDELBERG	VAKANT	T6	89,241	126,438	X12	SKOFMAN
HEIDELBERG	35	551004	SEWERAGE HEIDELBERG	VAKANT	T3	0	0	X12	ALG WERKER (H185 L L HARTNICK)
HEIDELBERG	36	551004	SEWERAGE HEIDELBERG	VAKANT	T7	107,890	150,019	X12	TOESIGHOUE (W K STEYN A089)
STILBAAI	37	551013	SEPTIC TANKS STILBAAI	VAKANT	T6	89,241	126,438	X12	SUIGTENK OPERATEUR(ST115 D PIETERSE)
RIVERSDAL	38	555002	SOLID WASTE RIVERSDAL	VAKANT	T2	65,570	84,990	X12	ALG WERKER (J DE VILLIERS 0028)
SLANGRIVIE	39	601007	PUBLIC WORKS SLANGRIVIER	VAKANT	T6	89,242	118,079	X12	TREKKER BEST (SL004 J BOEZAK)
SLANGRIVIE	40	601007	PUBLIC WORKS SLANGRIVER	VAKANT	T4	68,743	90,946	X12	ALG WERKER (SL020 J A C DOMINGO)
RIVERSDAL	41	601002	PUBLIC WORKS RIVERSDAL	VAKANT	T3	67,142	97,087	X12	MASJENHANTEERDER(0158 E T MOKOENA)
STILBAAI	42	601003	PUBLIC WORKS	VAKANT	T3	67142	97,087	X12	ALGEMENE WERKERS
STILBAAI	43	601003	PUBLIC WORKS	VAKANT	T3	67142	97,087	X12	ALGEMENE WERKERS
HEIDELBERG	44	601004	PUBLIC WORKS	VAKANT	T6	89,241	126,438	X12	VRAGMOTOR BEST (H078 J J DUITSTER)
HEIDELBERG	45	601004	PUBLIC WORKS HEIDELBERG	VAKANT	T6	89,241	126,438	X12	OPERATEUR (C P SEPTEMBER H140)
ALBERTINIA	46	601005	PUBLIC WORKS	VAKANT	T6	89241	126,438	X12	OPERATEUR-TLB
RIVERSDAL	47	651002	WATER RIVERSDAL	VAKANT	T6	0	0	X12	OPERATEUR
HEIDELBERG	48	651024	WATER HEIDELBERG	VAKANT	T3	67,142	97,087	X12	WATERFISKAAL (J LOTZ H151)
RIVERSDAL	49	701002	ELEK RIVERSDAL	VAKANT	T3	0	0	X12	ALG WERKER (0187 B J MORWAGAYE)
RIVERSDAL	50	701002	ELEK RIVERSDAL	VAKANT	T15	313,640	521,846	X12	BEST ELEKTROMEGANIESE DIENS (G MANS 0021)
HEIDELBERG	51	701004	ELEK HEIDELBERG	VAKANT	T10	153,981	214,946	X12	ELEKTRISIEN
RIVERSDAL	52	751010	TOERISME	VAKANT	T12	214,616	400,163	X12	HOOF SOSIALE ONTWIKKELING
						5,269,142	7,548,438		





### 7.3 New Posts 2013/2014

HESSEQUA MUNISIPALITEIT										
BEGROTING NUWE POSTE 2013/2014										
DORP	DEPT	Departement	AANTAL	BESKRYWING	POS	SALARIS	SALARIS	TOTALE	KOSTE	MNDE
	NO		POSTE		VLAK	SKAAL	SKAAL	KOSTE	2013/14	BEGROOT
RIVERSDAL	151002	FINANSIES	1	KLERK DATAVERIFIERING	T6	89,214	0	125,707	0	X12
RIVERSDAL	151002	FINANSIES	2	SNR KLERK KREDIETBEHEER	T7	107,890	0	149,859	0	X11
RIVERSDAL	151002	FINANSIES	3	KLERK KREDIETBEHEER	T6	81,558	81,804	125,717	115,232	X11
RIVERSDAL	151002	FINANSIES	4	KLERK VOORSIENINGSKANAAL	T7	0	80,918	0	112,394	X9
RIVERSDAL	154010	HUMAN RESOURCE	5	PERS BEAMPT (WERWING/KEURING & EAP)	T11	181,787	0	245,377	0	X12
RIVERSDAL	154010	HUMAN RESOURCE	6	ONTVANGSDAME/TIKSTER	T6	89,241	0	125,707	0	X12
RIVERSDAL	155010	INFORM TECHN	7	HOOF ICT	T13	241,621	0	324,922	0	X12
RIVERSDAL	155010	INFORM TECHN	8	TEGNIKUS	T10	153,981	0	212,254	0	X12
RIVERSDAL	155010	INFORM TECHN	9	STELSEL ADMINISTATEUR	T11	181,787	136,340	245,377	184,171	X9
RIVERSDAL	158502	KORPORATIEF	10	SNR KLIENTEDIENSKLERK	T8	121,473	0	171,299	0	X12
RIVERSDAL	158502	KORPORATIEF	11	SNR ARGIEFBEAMPT	T9	136,759	0	191,095	0	X12
RIVERSDAL	158502	KORPORATIEF	12	VERTALER (TOLK)	T6	89,214	0	125,707	0	X12
RIVERSDAL	158502	KORPORATIEF	13	PERF MANAGEMENT & COPL OFFICER	T9	136,759	0	191,095	0	X12
RIVERSDAL	158502	KORPORATIEF	14	KLERK EIENDOMSBESTUUR	T7	107,890	80,918	153,708	115,281	X9
STILBAAI	301003	GEMEENSKAPSDIENS	15	BIBLIOTEEK ASSISTENT	T6	45,447	0	66,457	0	X3
STILBAAI	301003	GEMEENSKAPSDIENS	16	BIBLIOTEKARESSE	T11	181,787	136,340	245,377	184,171	X9
HEIDELBERG	301004	GEMEENSKAPSDIENS	17	BIBLIOTEKARESSE	T11	181,787	0	245,377	0	X9
ALBERTINIA	301005	GEMEENSKAPSDIENS	18	BIBLIOTEKARESSE	T11	181,787	0	245,377	0	X9
RIVERSDAL	401002	VERKEER	19	ADMIN HOFBEAMPT KLERK/DATA VASLEG	T6	89,214	0	125,707	0	X12
RIVERSDAL	401002	VERKEER	20	VERKEERSBEAMPT	T8	121,473	0	171,299	0	X12
RIVERSDAL	401002	VERKEER	21	SNR MOTORREGISTRASIEKLER	T6	89,214	0	125,707	0	X12
RIVERSDAL	551002	SEWERAGE	22	HOOF: SIVIELE DIENSTE	T14	0	272,048	0	472,324	X12
RIVERSDAL	551002	SEWERAGE	23	HOOF: TEGNIESE BEPLANNING	T14	0	272,048	0	472,324	X12
						2,609,883	1,060,416	3,613,125	1,655,897	
							BESPAAR	1,957,228		